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Government
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Government
Publications

45

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2008

Volume I

**Summary Report
and Financial
Statements**

Canada



Public Accounts of Canada 2008

Volume I

Summary Report and Financial Statements





Public Accounts of Canada

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Summary Report
and Financial
Statements



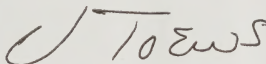
To Her Excellency

The Right Honourable Michaëlle Jean,
C.C., C.M.M., C.O.M., C.D.,
Governor General and
Commander-in-Chief of Canada

May it please your Excellency:

I have the honour to present to Your Excellency the
Public Accounts of Canada for the year ended
March 31, 2008.

All of which is respectfully submitted.



Vic Toews, P.C., Q.C., M.P.
President of the Treasury Board

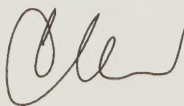
Ottawa, October 9, 2008

To The Honourable Vic Toews, P.C., Q.C., M.P.
President of the Treasury Board

Sir:

In accordance with the provisions of section 64(1) of
the *Financial Administration Act*, I have the honour to
transmit herewith the *Public Accounts of Canada* for the
year ended March 31, 2008, to be laid by you before the
House of Commons.

Respectfully submitted,



Christian Paradis, P.C., M.P.
Receiver General for Canada

Ottawa, October 9, 2008

To The Honourable Christian Paradis, P.C., M.P.
Receiver General for Canada

Sir:

I have the honour to submit the *Public Accounts of
Canada* for the year ended March 31, 2008.

Under section 64(1) of the *Financial Administration
Act*, the *Public Accounts of Canada* for each fiscal year
shall be prepared by the Receiver General and shall be
laid before the House of Commons by the President of
the Treasury Board on or before the thirty-first day of
December next following the end of that year, or if the
House of Commons is not then sitting, within the first
fifteen days next thereafter that the House of Commons is
sitting.

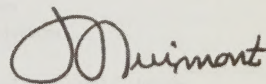
This annual report is presented in three volumes:

Volume I—The financial statements of Canada on
which the Auditor General has expressed an opinion and
provided her observations; a discussion and analysis of the
financial statements and a ten-year comparison of financial
information; analyses of revenues and expenses, and of as-
set and liability accounts; and various other statements;

Volume II—Details of the financial operations of
the Government, segregated by ministry; and

Volume III—Additional information and analyses.

Respectfully submitted,



François Guimont
Deputy Receiver General for Canada

Ottawa, October 9, 2008

VOLUME I

2007-2008

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

Introduction

1. Financial Statements Discussion and Analysis
2. Financial Statements of the Government of Canada and Report and Observations of the Auditor General of Canada
3. Revenues, Expenses and Accumulated Deficit
4. Consolidated Accounts
5. Accounts Payable and Accrued Liabilities
6. Interest-Bearing Debt
7. Cash and Accounts Receivable
8. Foreign Exchange Accounts
9. Loans, Investments and Advances
10. Non-Financial Assets
11. Contractual Obligations and Contingent Liabilities
12. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

SECTION 1

2007-2008

PUBLIC ACCOUNTS OF CANADA

Financial Statements Discussion and Analysis

CONTENTS

	<i>Page</i>
Financial statements discussion and analysis	1.2
Introduction	1.2
2007-2008 financial highlights	1.2
Discussion and analysis	1.2
The budgetary balance	1.2
Budgetary revenues	1.3
Total expenses	1.5
Accumulated deficit	1.7
Risks and uncertainties	1.11
Ten year comparative financial information	1.12
Detailed statement of operations and accumulated deficit ..	1.12
Detailed statement of financial position	1.13
Statement of change in net debt	1.14
Statement of cash flow	1.15
Detailed statement of non-budgetary transactions and of non-financial assets	1.16
Detailed statement of foreign exchange, unmatured debt and cash transactions	1.17
Glossary of terms	1.18

NOTE TO READER

An overview of the financial operations of the Government of Canada is provided in the *Annual Financial Report* prepared by the Department of Finance. This Report also includes condensed financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The *Annual Financial Report* is available on the Internet at <http://www.fin.gc.ca/>.

FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS

Introduction

The *Public Accounts of Canada* is a major accountability report of the Government of Canada. This section, together with the other sections in this volume and in Volumes II and III of the *Public Accounts of Canada*, provide detailed supplementary information in respect of matters reported in the audited financial statements in Section 2 of this volume. Further discussion and analysis of the Government's financial results can be found in the *Annual Financial Report of the Government of Canada – Fiscal Year 2007-2008*, available on the Department of Finance's website.

This discussion and analysis of the financial statements has been prepared under the joint direction of the Minister of Finance, the President of the Treasury Board and the Receiver General for Canada. Responsibility for the integrity and objectivity of the financial statements, however, rests with the Government. A glossary of terms used in this financial statement discussion and analysis is provided at the end of this section.

2007-2008 Financial Highlights

- A budgetary surplus of \$9.6 billion was achieved in 2007-2008, marking the 11th consecutive year the Government has recorded a surplus.
- The surplus was \$0.6 billion lower than estimated in the February 2008 Budget. Revenues were \$2.1 billion lower than forecast while program expenses were \$1.7 billion lower than forecast. Public debt charges were \$0.2 billion higher than estimated.
- The surplus was \$6.3 billion higher than projected in the March 2007 Budget. Budgetary revenues were \$5.7 billion, or 2.4 percent, higher than forecast, reflecting stronger-than-expected economic growth, a higher-than-projected average effective tax yield and higher-than-expected non-tax revenues. Program expenses were \$0.1 billion lower than planned. Within program expenses, operating expenses of ministries and Crown corporations were \$1.7 billion higher than expected, while transfer payments were \$1.8 billion lower than expected. Public debt charges were \$0.5 billion lower than planned due to lower-than-anticipated levels of market debt.
- The accumulated deficit (the difference between total liabilities and total assets) stood at \$457.6 billion as of March 31, 2008, a decline of \$105.2 billion from its peak of \$562.9 billion as of March 31, 1997. The accumulated deficit-to-GDP (gross domestic product) ratio was 29.8 percent, down sharply from its peak of 68.4 percent as of March 31, 1996, and was at its lowest level since March 31, 1981.
- Net debt, a subcomponent of the accumulated deficit representing the difference between total liabilities and financial assets, stood at \$516.3 billion at the end of 2007-2008, down \$92.7 billion from its peak of \$609.0 billion at the end of 1996-1997.
- Budgetary revenues totalled \$242.4 billion in 2007-2008, an increase of \$6.5 billion or 2.7 percent from 2006-2007. The year-over-year increase primarily reflected higher income tax revenues as well as higher other program revenues, partially offset by a decline in goods and services tax (GST) revenues, due to the impact of the July 1, 2006, and January 1, 2008, GST rate reductions. The revenue-to-GDP ratio stood at 15.8 percent in 2007-2008, down from 16.3 percent in 2006-2007.
- Program expenses amounted to \$199.5 billion in 2007-2008, an increase of \$11.2 billion or 6.0 percent from 2006-2007. The rise in program expenses was attributable to an increase in both transfer payments and operating expenses in 2007-2008. The program expenses-to-GDP ratio remained unchanged from the prior year at 13.0 percent.
- Public debt charges totalled \$33.3 billion in 2007-2008, down from \$33.9 billion in 2006-2007. The \$0.6-billion, or 1.8-percent, decline over the prior year was largely attributable to a lower stock of market debt and slightly lower interest rates. As a percentage of total budgetary revenues, public debt charges stood at 13.7 percent in 2007-2008, down from the peak of 37.6 percent in 1990-1991. The ratio is now at its lowest level since the mid-1970s.

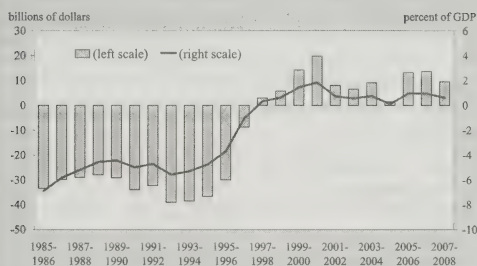
Discussion and Analysis

The Budgetary Balance

The following graph illustrates the Government's budgetary balance since 1985-1986. The budgetary balance reflects economic developments and policy decisions. To enhance the comparability of results over time and across jurisdictions, the budgetary balance and its components are often presented as a percentage of GDP. On this basis, the budgetary balance has been positive since 1997-1998.

Program expenses as a percentage of GDP declined from 17.2 percent to 13.0 percent over this period. Budgetary revenues as a percentage of GDP increased over the period 1985-1986 to 2000-2001 to reach 18.1 percent. This ratio has declined in recent years, reflecting the impact of tax reduction measures. The ratio stood at 15.8 percent in 2007-2008, its lowest level since 1985-1986. Public debt charges declined from 5.7 percent in 1985-1986 to 2.2 percent in 2007-2008, reflecting the decline in interest-bearing debt, due to the improvement in the budgetary balance and a decline in interest rates.

Annual Surplus/Deficit



The surplus of \$9.6 billion in 2007-2008 was \$4.2 billion lower than in 2006-2007. Budgetary revenues advanced by \$6.5 billion, due primarily to growth in income tax revenues, as well as an increase in other non-tax revenues, partially offset by a decrease in GST revenues due to the impact of the July 1, 2006, and January 1, 2008, GST rate reductions.

2007-2008 Financial Highlights

	2007-2008		2006-2007
	Budget	Actual	Actual
(in billions of dollars)			
Statement of Operations			
Revenues	236.7	242.4	236.0
Expenses—			
Program expenses	-199.6	-199.5	-188.3
Public debt charges	-33.8	-33.3	-33.9
Total expenses	-233.4	-232.8	-222.2
Annual surplus	3.3	9.6	13.8
Statement of Financial Position ⁽¹⁾			
Liabilities—			
Interest-bearing debt	601.6	581.9	599.3
Other	101.7	110.5	106.5
Total liabilities	703.3	692.3	705.8
Financial Assets	176.3	176.0	181.9
Net debt	527.0	516.3	523.9
Non-financial assets	57.7	58.6	56.6
Accumulated deficit	469.3	457.6	467.3

Note: Totals may not add due to rounding.

⁽¹⁾ Budget 2007 forecast of assets and liabilities was based on estimated results for 2006-2007 as final results for 2006-2007 were not available at that time.

Program expenses rose by \$11.2 billion in 2007-2008. The increase was attributable to both higher transfers and other program expenses. Transfer payments increased by \$6.4 billion over the prior year, attributable to an increase in the Guaranteed Income Supplement, largely reflecting growth in the elderly population and changes in consumer prices, to which benefits are fully indexed, as well as increased federal transfer support for health and other social programs. Other program expenses increased by \$4.8 billion in 2007-2008, reflecting the impact of previous budget measures, such

as the Canada First Defence Strategy, as well as increases in the cost of ongoing operations. Public debt charges decreased by \$0.6 billion, due to a reduction in the stock of market debt and a slight decline in the average effective interest rate on that stock.

The 2007-2008 surplus was \$6.3 billion higher than the March 2007 Budget projection of \$3.3 billion. The Budget 2007 projection for 2007-2008 was prepared before the final results for the 2006-2007 fiscal year were known. Budgetary revenues were \$5.7 billion, or 2.4 percent, higher than projected, reflecting stronger-than-expected economic growth, a higher-than-projected average effective tax yield and higher-than-expected non-tax revenues. Program expenses were \$0.1 billion lower than planned in the 2007 Budget, while public debt charges were \$0.5 billion lower than projected, due to a higher-than-expected decrease in the stock of market debt.

Comparison of Outcomes to February 2008 Budget

	Budget	Actual	Difference
	(in billions of dollars)		
Revenues	244.5	242.4	-2.1
Expenses—			
Program expenses	-201.2	-199.5	1.7
Public debt charges	-33.1	-33.3	-0.2
Total expenses	-234.3	-232.8	1.5
Annual surplus	10.2	9.6	-0.6

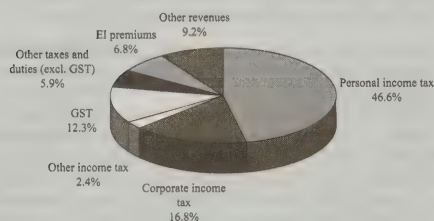
Note: Totals may not add due to rounding.

The 2007-2008 surplus was \$0.6 billion lower than the \$10.2-billion surplus forecast in Budget 2008. Revenues were \$2.1 billion lower than expected, due largely to lower-than-expected corporate income tax and GST revenues. Program expenses were \$1.7 billion lower than estimated in Budget 2008, reflecting a higher-than-anticipated lapse in departmental spending. Public debt charges were \$0.2 billion higher than forecast, due to a slightly higher-than-expected average effective interest rate on the stock of interest-bearing debt.

Budgetary Revenues

The largest source of federal revenues is personal income tax revenues, which as a share of total revenues has been relatively stable since 1990-1991, averaging about 47 percent. In contrast, corporate income tax revenues have increased from a low of 5.7 percent of total revenues in 1992-1993 to 16.8 percent in 2007-2008, due in part to the run-up in corporate profits' share of GDP to the historically high level of about 13 percent in 2007. Employment Insurance premium revenues have declined significantly as a share of total revenues in recent years, from their peak of 15.6 percent in 1993-1994 to 6.8 percent in 2007-2008, reflecting ongoing annual reductions in Employment Insurance premium rates. Although excise taxes and duties have averaged about 20 percent of total revenue over the last 18 years, there has been a shift towards GST revenues and away from other excise taxes and duties. Beginning in 2006-2007, this trend reversed due to the impact of the 1-percentage-point decrease in the GST rate effective July 1, 2006. This reversal continued into 2007-2008 as a result of the further 1-percentage-point reduction in the GST rate effective January 1, 2008.

Composition of Revenues for 2007-2008

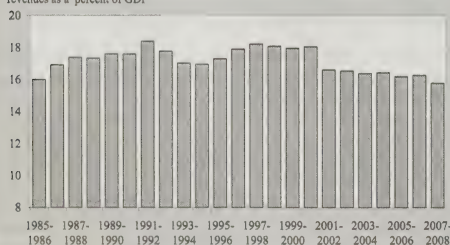


The revenue-to-GDP ratio represents a measure of the overall federal tax burden in that it compares total federal revenues to the size of the economy. It should be noted that as some components of income subject to taxation are excluded from Statistics Canada's measure of GDP, such as capital gains and income from trustee pension plans, the ratio overstates the underlying tax burden. Apart from discretionary policy actions, this ratio is significantly influenced by economic developments. Absent policy changes, it tends to decline during economic downturns and to increase during recoveries, reflecting the progressive nature of the tax system and the cyclical nature of corporate profits and capital gains.

The ratio has been declining gradually since 2001-2002, and is down significantly from an average ratio of 18 percent over the period 1996-1997 to 2000-2001. This decline is due primarily to tax reduction measures. The ratio stood at 15.8 percent of GDP in 2007-2008, down 0.5 percentage points from 2006-2007, reflecting the impact of tax relief measures announced in Budget 2007 and the October 2007 Economic Statement.

Revenue Ratio

revenues as a percent of GDP



Revenues Compared to 2006-2007

The following table compares the actual results for budgetary revenues for 2007-2008 to 2006-2007.

Revenues

	2007-08	2006-07	Change	
			Absolute	Percent
			(in millions of dollars)	
				%
Income tax revenues—				
Personal	113,063	110,477	2,586	2.3
Corporate	40,628	37,745	2,883	7.6
Other income tax revenues	5,693	4,877	816	16.7
Total	159,384	153,099	6,285	4.1
Other taxes and duties—				
Goods and services tax	29,920	31,296	-1,376	-4.4
Energy taxes	5,139	5,128	11	0.2
Customs import duties	3,903	3,704	199	5.4
Other excise taxes and duties	5,245	5,189	56	1.1
Total	44,207	45,317	-1,110	-2.4
Employment insurance premiums ..	16,558	16,789	-231	-1.4
Other revenues—				
Crown corporation revenues	6,504	7,503	-999	-13.3
Other program revenues	13,895	11,544	2,351	20.4
Foreign exchange net revenues	1,872	1,714	158	9.2
Total	22,271	20,761	1,510	7.3
Budgetary revenues.....	242,420	235,966	6,454	2.7

Total budgetary revenues increased \$6.5 billion in 2007-2008, due primarily to higher income tax revenues as well as higher other program revenues, partially offset by a decline in goods and services tax (GST) revenues, due to the impact of the July 1, 2006, and January 1, 2008, GST rate reductions.

Personal income tax revenues, the largest component of budgetary revenues, were up \$2.6 billion, or 2.3 percent. This reflected solid growth in employment and wages and salaries combined with the progressive nature of the personal income tax system. These factors pushing up revenues were partially offset by tax relief measures announced in the October 2007 Economic Statement, the March 2007 budget and the October 2006 Tax Fairness Plan. Corporate income tax revenues were up \$2.9 billion, or 7.6 percent, over 2006-2007, in line with ongoing growth in corporate taxable income. Other income tax receipts – largely withholding taxes levied on non-residents – were up \$0.8 billion, or 16.7 percent, in 2007-2008. Non-resident withholding taxes can be affected by a number of factors, including growth in corporate profits and foreign direct investment in Canada.

Other taxes and duties decreased by \$1.1-billion, or 2.4-percent, over the prior year, driven by a \$1.4 billion, or 4.4 percent, drop in GST revenues. This reflects the impact of the two reductions in the GST rate, from 7 percent to 6 percent effective July 1, 2006, and the subsequent reduction to 5 percent effective January 1, 2008. Other excise taxes and duties increased by \$0.1 billion, or 1.1 percent, energy taxes increased by \$11 million, or 0.2 percent, and customs import duties rose \$0.2 billion, or 5.4 percent.

Employment Insurance premium revenues declined \$0.2 billion, or 1.4 percent, from the previous year, reflecting the reductions in premium rates on January 1, 2007 and January 1, 2008, which more than offset growth in employment and wages and salaries during the year. Other revenues rose by \$1.5 billion, or 7.3 percent in 2007-2008. This increase primarily reflects strong growth in re-

ceipts under the Atlantic Offshore Revenue Accounts, resulting from strong growth in offshore production and oil prices. This revenue is transferred to Newfoundland and Labrador and Nova Scotia under the Atlantic Offshore Accords, such that there is no net impact on the budgetary balance. These gains were partially offset by a decline in Crown corporation revenues, which was largely due to lower operating profits of Export Development Canada.

Revenues Compared to March 2007 Budget Plan

For the 2007-2008 fiscal year, revenues were \$5.7 billion, or 2.4 percent, higher than forecast in the March 2007 budget, as higher-than-expected corporate, other income tax and other program revenues were partially offset by lower-than-expected personal income tax revenues. This reflects stronger-than-expected economic growth, combined with a higher-than-projected average effective tax yield overall, partially offset by tax reduction measures announced in the October 2007 Economic Statement. These measures reduced revenues in 2007-2008 by an estimated \$4.8 billion.

Revenues Compared to March 2007 Budget

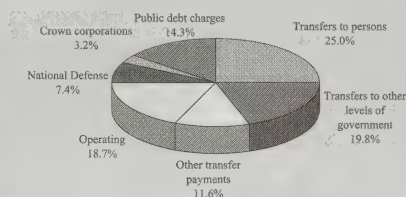
	Budget	Actual	Difference
	(in millions of dollars)		
Income tax revenues—			
Personal	115,180	113,063	-2,117
Corporate	36,315	40,628	4,313
Other income tax revenues	4,670	5,693	1,023
Total	156,165	159,384	3,219
Other taxes and duties—			
Goods and services tax	30,075	29,920	-155
Energy taxes	5,420	5,139	-281
Customs import duties	3,590	3,903	313
Other excise taxes and duties	5,080	5,245	165
Total	44,165	44,207	42
Employment insurance premiums	16,150	16,558	408
Other revenues—			
Crown corporation revenues	6,490	6,504	14
Other program revenues	11,815	13,895	2,080
Foreign exchange net revenues	1,905	1,872	-33
Total	20,210	22,271	2,061
Budgetary revenues	236,690	242,420	5,730

Total Expenses

Major transfers to persons, consisting of elderly benefits, Employment Insurance benefits, the Canada Child Tax Benefit and the Universal Child Care Benefit, represent the largest major component of total federal expenses, at roughly 25 percent. This is followed by major transfers to other levels of government (Canada Health Transfer and Canada Social Transfer, fiscal arrangements and other transfers, transfers to provinces on behalf of Canada's cities and communities, and Alternative Payments for Standing Programs), at close to 20 percent, and ministries' operating expenses, excluding National Defence, at roughly 19 percent. Public debt charges fell from 15.3 percent of total expenses in 2006-2007 to 14.3 percent in 2007-2008. There has been a dramatic shift in the composition of total expenses since the early 1990s. Public debt charges was the largest component for most of the 1990s, given the

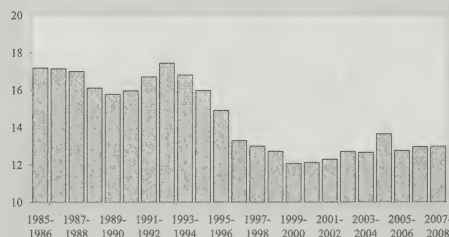
large and increasing stock of interest-bearing debt and high average effective interest rates on that stock. With 11 consecutive annual surpluses and a reduction in interest rates, its share has fallen over 15 percentage points from a high of nearly 30 percent of total expenses in 1996-1997.

Composition of Expenses for 2007-2008



Program expenses as a share of GDP stood at 13.0 percent in 2007-2008, unchanged from 2006-2007.

Program Expense-to-GDP Ratio



The interest ratio (public debt charges as a percentage of budgetary revenues) has been decreasing in recent years, falling from 37.6 percent in 1990-1991 to 13.7 percent in 2007-2008. This ratio means that, in 2007-2008, the Government spent just under 14 cents of every revenue dollar on interest on the public debt. This is money that is required to meet the Government's ongoing debt-financing obligations. The lower the ratio, the more flexibility the Government has to address the key priorities of Canadians.

The Interest Ratio

public debt charges as a percent of revenues



Expenses Compared to 2006-2007

The following table compares the actual results for total expenses for 2007-2008 to 2006-2007.

Expenses

			Change	
	2007-08	2006-07	Absolute	Percent
	(in millions of dollars)			%
Transfer payments—				
Major transfers to persons—				
Elderly benefits	31,955	30,284	1,671	5.5
Employment insurance benefits ..	14,298	14,084	214	1.5
Children's benefits	11,894	11,214	680	6.1
Total	58,147	55,582	2,565	4.6
Major transfers to other levels of government—				
Federal transfer support for health and other social programs	31,346	28,640	2,706	9.4
Fiscal arrangements and other transfers	17,526	17,051	475	2.8
Alternative payments for standing programs	-2,720	-3,177	457	-14.4
Total	46,152	42,514	3,638	8.6
Other transfer payments	27,032	26,844	188	0.7
Total transfer payments	131,331	124,940	6,391	5.1
Other program expenses—				
Crown corporations	7,340	7,211	129	1.8
National Defence	17,331	15,732	1,599	10.2
All other departments and agencies ..	43,496	40,386	3,110	7.7
Total other program expenses	68,167	63,329	4,838	7.6
Program expenses	199,498	188,269	11,229	6.0
Public debt charges	33,325	33,945	-620	-1.8
Total expenses	232,823	222,214	10,609	4.8

Total expenses amounted to \$232.8 billion in 2007-2008, up \$10.6 billion, or 4.8 percent, from 2006-2007. Program expenses increased by \$11.2 billion, while public debt charges were \$0.6 billion lower, reflecting a decrease in the stock of market debt and a slight decrease in average effective interest rates.

Major transfers to persons increased by \$2.6 billion, largely attributable to higher elderly benefits and children's benefits. The

\$1.7-billion increase in the former reflects growth in the elderly population and changes in consumer prices, to which benefits are fully indexed. The \$0.7-billion increase in children's benefits largely reflects the introduction of the Universal Child Care Benefit program part way through the 2006-2007 fiscal year, in July 2006. Employment Insurance benefits grew by \$0.2 billion, or 1.5 percent.

Major transfers to other levels of government increased by \$3.6 billion over the previous year, largely reflecting legislated growth in the Canada Health Transfer, as well as increases in the Canada Social Transfer and Equalization introduced in Budget 2007. Alternative Payments for Standing Programs, which are netted against major transfers to other levels of government, decreased by \$0.5 billion in 2007-2008, resulting in a corresponding increase in transfer payments. Alternative Payments for Standing Programs are a recovery from the Province of Quebec for an additional tax point transfer (13.5 points) above and beyond the Canada Health Transfer and Canada Social Transfer tax point transfer. The \$0.5-billion decrease in this recovery was due to a decrease in the value of personal income tax points in 2007-2008 compared with 2006-2007.

Other transfer payments, which include transfers to First Nations and Aboriginal peoples, assistance to farmers and students, support for research and development and foreign aid and international assistance, increased by \$0.2 billion over the prior year. This growth largely reflects increased transfers to Newfoundland and Labrador and Nova Scotia under the Offshore Accords, increased payments related to investments in infrastructure announced in Budget 2007, and improvements to veterans' benefits announced in Budget 2007 and Budget 2008. The overall growth in other transfer payments was relatively modest, as the 2006-2007 results were boosted by certain one-time transfers including \$0.5 billion in payments to U.S. interests under the Canada-U.S. Softwood Lumber Agreement and a \$0.4-billion transfer to agricultural producers in support of the Cost of Production Benefit.

Other program expenses increased from \$63.3 billion in 2006-2007 to \$68.2 billion in 2007-2008. These expenses consist of transfers to Crown corporations and operating expenses of departments and agencies, including National Defence, and also reflect the ongoing assessment of the Government's liabilities. The \$4.8-billion increase in this spending component reflects the impact of previous budget measures, such as the Canada First Defence Strategy, as well as growth in the cost of ongoing operations.

Expenses Compared to March 2007 Budget Plan

For 2007-2008, total expenses were \$0.6 billion lower than projected in the March 2007 Budget, with program expenses \$0.1 billion lower than forecast and public debt charges \$0.5 billion lower than forecast. The lower-than-forecast program expenses were attributable to lower-than-expected other transfer payments, partially offset by higher-than-forecast transfers to other levels of government and ministries' operating expenses. The lower-than-forecast public debt charges were attributable to a larger-than-expected decline in the stock of market debt.

Within program expenses, transfer payments were \$1.8 billion lower than projected. Lower-than-forecast other transfer payments and Employment Insurance benefits were partially offset by higher-than-forecast transfers to other levels of government. Employment Insurance benefits were \$0.5 billion lower than forecast

in Budget 2007 as the number of unemployed was lower than projected. Major transfers to other levels of government were \$2.6 billion higher than forecast, due largely to transfers to provinces and territories announced in Budget 2008, including \$0.5 billion for the Public Transit Capital Trust, \$0.4 billion for the Police Officers Recruitment Fund and \$0.2 billion for carbon capture and storage, as well \$1.0 billion for the Community Development Trust announced in January 2008.

Other transfer payments were \$4.1 billion lower than forecast in Budget 2007, in part reflecting a higher-than-expected lapse in departmental spending. Operating expenses of Crown corporations, departments and agencies were \$1.7 billion, or 2.6 percent, higher than forecast.

Expenses Compared to March 2007 Budget

	Budget	Actual	Difference
	(in millions of dollars)		
Transfer payments—			
Major transfers to persons—			
Elderly benefits.....	31,960	31,955	-5
Employment insurance benefits.....	14,840	14,298	-542
Children's benefits.....	11,740	11,894	154
Total	58,540	58,147	-393
Major transfers to other levels of government—			
Federal transfer support for health and other social programs.....	31,310	31,346	36
Fiscal arrangements and other transfers	15,175	17,526	2,351
Alternative payments for standing programs.....	-2,975	-2,720	255
Total	43,510	46,152	2,642
Other transfer payments	31,105	27,032	-4,073
Total transfer payments	133,155	131,331	-1,824
Other program expenses—			
Crown corporations	6,930	7,340	410
National Defence	17,521	17,331	-190
All other departments and agencies	42,014	43,496	1,482
Total other program expenses.....	66,465	68,167	1,702
Program expenses	199,620	199,498	-122
Public debt charges	33,807	33,325	-482
Total expenses	233,427	232,823	-604

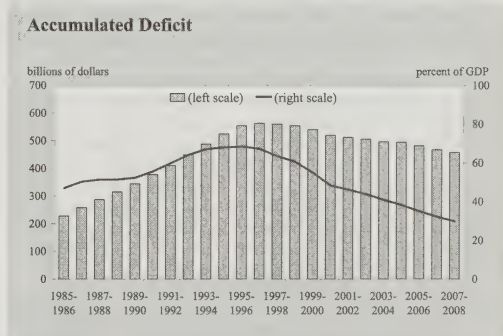
Accumulated Deficit

The accumulated deficit is the difference between the Government's total liabilities and its assets. The annual change in the accumulated deficit represents the annual budgetary balance plus any gains or losses recognized in other comprehensive income. Other comprehensive income represents certain unrealized gains and losses on financial instruments reported by enterprise Crown corporations and other government business enterprises. In accordance with recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants, other comprehensive income is not included in the Government's annual budgetary balance, but is instead recorded directly to the Government's Statement of Accumulated Deficit and Statement of Change in Net Debt.

Accumulated Deficit

	2007-2008	2006-2007	Difference
	(in millions of dollars)		
Accumulated deficit, beginning of year	467,268	481,499	-14,231
Annual surplus	9,597	13,752	-4,155
Other comprehensive income	34	479	-445
Accumulated deficit, end of year.....	457,637	467,268	-9,631

Given 11 consecutive years of budgetary surpluses, the accumulated deficit has been on a downward track, as shown in the following graph. Since March 31, 1997, it has declined by \$105.2 billion. As a percentage of GDP, it has fallen from a post-World War II peak of 68.4 percent at March 31, 1996 to 29.8 percent at March 31, 2008. The Government's objective is to reduce this ratio to below 25 percent by 2011-2012, bringing it back to where it was in the mid-1970s. Reducing this ratio is essential to the country's long-term prosperity. Lower debt helps keep interest rates low and frees up funds currently absorbed by interest costs for more productive uses. Low debt levels also strengthen our ability to deal with economic shocks and challenges, such as the aging of the population.



Total liabilities include interest-bearing debt and accounts payable and accrued liabilities. Assets include both financial and non-financial assets, the latter consisting primarily of capital assets. Most of the decline in the accumulated deficit since March 31, 1997, has come from an increase in financial assets. The following sections provide more detail on each of these components.

Statement of Financial Position

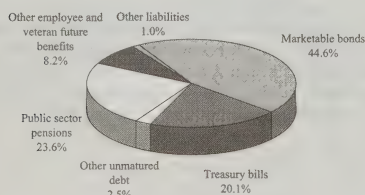
	2007-2008	2006-2007	Difference
	(in millions of dollars)		
Liabilities			
Accounts payable and accrued liabilities	110,463	106,511	3,952
Interest-bearing debt—			
Unmatured debt	390,697	414,192	-23,495
Pension and other liabilities	191,167	185,060	6,107
Total	581,864	599,252	-17,388
Total liabilities	692,327	705,763	-13,436
Financial Assets			
Cash and accounts receivable	82,878	92,586	-9,708
Foreign exchange accounts	42,299	44,178	-1,879
Loans, investments and advances ⁽¹⁾	50,869	45,094	5,775
Total financial assets	176,046	181,858	-5,812
Net debt	516,281	523,905	-7,624
Non-financial assets	58,644	56,637	2,007
Accumulated deficit	457,637	467,268	-9,631

(1) Includes \$34 million in other comprehensive income reported by enterprise Crown corporations and other government business enterprises.

Interest-Bearing Debt

Interest-bearing debt includes unmaturing debt, or debt issued on the credit markets, and liabilities for pensions and other accounts. The latter primarily includes obligations to federal employee pension and other benefit plans. Unmatured debt, consisting of fixed-coupon marketable bonds, Real Return Bonds, treasury bills, retail debt, foreign-currency-denominated debt, as well as bonds issued to the Canada Pension Plan and obligations related to capital leases, amounted to 67 percent of interest-bearing debt in 2007-2008, with obligations to federal public service pension plans accounting for an additional 24 percent and other employee and veteran future benefits and other liabilities accounting for the remaining 9 percent, as shown in the following graph. The share of unmaturing debt has been declining since the mid-1990s, as the Government has been able to retire some of this debt.

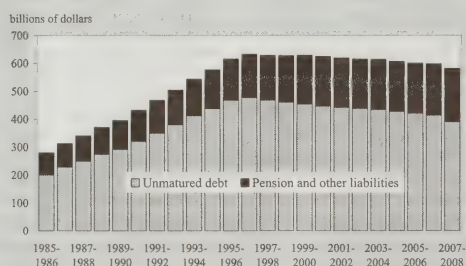
Interest-Bearing Debt by Category for 2007-2008



At March 31, 2008, interest-bearing debt amounted to \$581.9 billion, down \$17.4 billion from March 31, 2007. The decline was largely attributable to a decrease in the stock of treasury bills resulting from decreased government cash requirements. At March 31, 2008, interest-bearing debt was down \$51.6 billion from its peak of \$633.5 billion at March 31, 1997. Within interest-bearing debt, unmaturing debt declined \$86.5 billion between March 31, 1997 and March 31, 2008, while obligations related to pension and other accounts increased by \$34.9 billion.

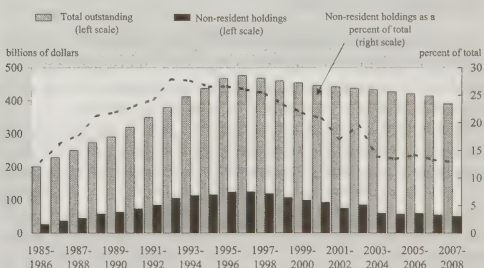
The Bank of Canada and the Department of Finance manage the Government's debt and associated risks. The fundamental objective of the debt management strategy is to provide stable, low-cost funding to meet the Government's financial obligations and liquidity needs. Details on the Government's debt management objectives and principles are tabled annually in Parliament through the Department of Finance's *Debt Management Strategy*. Further details on the pension plans are contained in Section 6 of this volume.

Interest-Bearing Debt



Foreign holdings of the Government's unmaturing debt were estimated at \$50.4 billion at the end of March 2008. This represents 12.9 percent of the Government's total unmaturing debt, less than half of what it was in the mid-1990s.

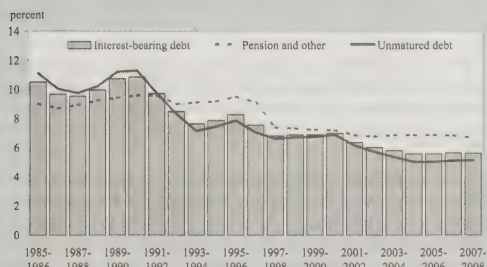
Foreign Holdings of Government of Canada Unmaturing Debt



The average effective interest rate on the Government's interest-bearing debt was 5.6 percent in 2007-2008, down slightly from 2006-2007. The average effective interest rate on unmatured debt in 2007-2008 was 5.1 percent, unchanged from 2006-2007. The average effective rate on pension and other accounts was 6.7 percent, down from 6.8 percent in 2006-2007. The average effective interest rate was higher on pension and other accounts than on unmatured debt because the unfunded pension liability is primarily credited with interest at rates that are calculated as though the amounts in the plans were invested in a notional portfolio of Government of Canada 20-year bonds held to maturity, whereas unmatured debt includes both short- and long-term securities. In general, borrowing through long-term debt reduces volatility, but is more costly than borrowing through short-term debt.

The debt structure of the interest-bearing debt is usually described in terms of its fixed-rate share (that is, the share of debt that does not need to be refinanced within one year). The Government is gradually moving the stock of interest-bearing debt toward a lower fixed-rate share of 60 percent. This transition, which began in 2003, will generate debt cost savings, while retaining a prudent debt structure. The fixed-rate share of the debt was about 63 percent at March 31, 2008.

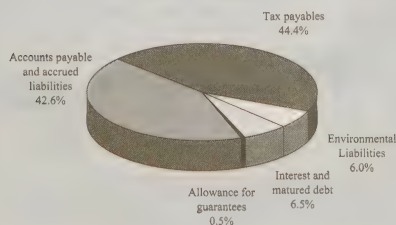
Average Effective Interest Rate on Interest-Bearing Debt



Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities include the following:

Accounts Payable and Accrued Liabilities by Category for 2007-2008

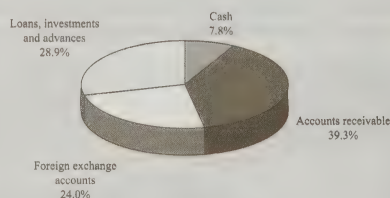


At March 31, 2008, accounts payable and accrued liabilities amounted to \$110.5 billion, up \$4.0 billion from March 31, 2007, and up \$34.5 billion from March 31, 1997. The increase since 2006-2007 primarily reflects increases in tax payables. This growth was partially offset by a decrease in accounts payable, due in part to the payment of transfers announced in Budget 2007 and recorded in 2006-2007, including \$1.5 billion for the Clean Air and Climate Change Trust Fund and \$0.6 billion for the Patient Wait Times Guarantee Trust.

Financial Assets

Financial assets include cash on deposit with the Bank of Canada, chartered banks and other financial institutions, accounts receivable, foreign exchange accounts, and loans, investments and advances. The Government's foreign exchange accounts include foreign currency deposits, investments in gold and subscriptions in the International Monetary Fund. Proceeds of the Government's foreign currency borrowings are held in the Exchange Fund Account to provide foreign currency liquidity and provide funds needed to promote orderly conditions for the Canadian dollar in the foreign exchange markets. Further details on the management of international reserves are available in the annual *Report on the Management of Canada's Official International Reserves*. The Government's loans, investments and advances include its investments in enterprise Crown corporations, loans to national governments mainly for financial assistance and development of export trade, and loans under the Canada Student Loans Program.

Financial Assets for 2007-2008



At March 31, 2008, financial assets amounted to \$176.0 billion, down \$5.8 billion from March 31, 2007, primarily due to a \$9.0-billion decrease in the cash balance and a \$1.9-billion decrease in foreign exchange accounts. The decrease in the cash balance reflects amendments made to the *Financial Administration Act* in 2007 regarding the Government's borrowing authority, which provide increased flexibility to meet financial requirements, along with the more frequent use of short-dated borrowing instruments, which facilitate carrying lower cash balances at fiscal year-end. The decrease in foreign exchange accounts was mainly attributable to a reduction in the value of international reserves held in the Exchange Fund Account due to the appreciation of the Canadian dollar against the US dollar. These decreases were partially offset by a \$5.8-billion increase in loans, investments and advances, due largely to profits recorded during the year by enterprise Crown corporations and other government business enterprises, and the issuance of

loans to the Business Development Bank of Canada and Farm Credit Canada under the consolidated borrowing framework announced in Budget 2007.

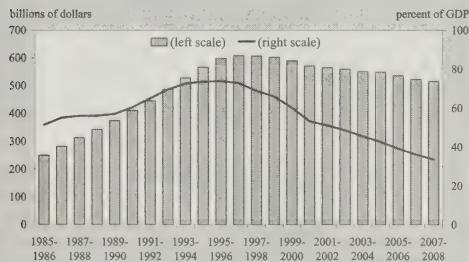
Since March 31, 1997, financial assets have increased by \$75.6 billion due to higher levels of cash and accounts receivable (up \$30.1 billion), an increase in the foreign exchange accounts (up \$15.5 billion) and an increase in loans, investments and advances (up \$30.0 billion). For additional information on cash flow, see the section entitled "Cash Flow" below. The increase in cash and accounts receivable is largely attributable to an increase in tax receivables. The increase in tax receivables is broadly in line with the growth in the applicable tax bases. The increase in foreign exchange accounts reflects a decision by the Government in the late 1990s to increase its liquidity in these accounts. In recent years, it has reduced its holdings of foreign currency debt, given the improved economic and fiscal situation. The increase in loans, investments and advances was due to higher net gains from enterprise Crown corporations and the Government taking over the financing of the Canada Student Loans Program from the chartered banks in 2000.

Net Debt

The Government's net debt – its total liabilities less financial assets – declined to \$516.3 billion at March 31, 2008, from a peak of \$609.0 billion at March 31, 1997. As a share of GDP, net debt was 33.6 percent, down 40.2 percentage points from its peak of 73.9 percent at March 31, 1996. This is the 12th consecutive year in which this ratio has declined.

This ratio measures debt relative to the ability of the country's taxpayers to finance it. Total liabilities are reduced only by financial assets as non-financial assets cannot normally be converted to cash to pay off the debt without disrupting government operations.

Net Debt

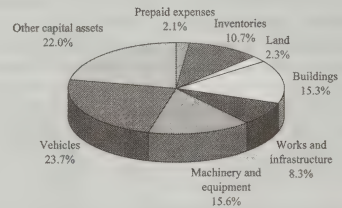


Net debt at the end of 2007-2008 was \$15,539 for each Canadian, down from \$15,938 a year earlier.

Non-Financial Assets

Non-financial assets include the net book value of the Government's tangible capital assets, which includes land, buildings, works and infrastructure such as roads and bridges, machinery and equipment, ships, aircraft and other vehicles. Non-financial assets also include inventories and prepaid expenses.

Non-Financial Assets for 2007-2008

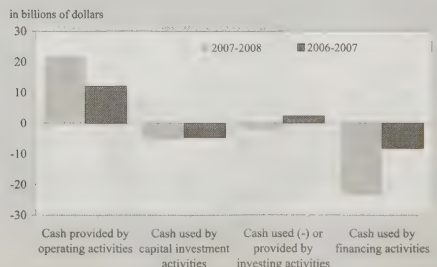


At March 31, 2008, non-financial assets stood at \$58.6 billion, up \$2.0 billion from a year earlier. Since March 31, 1997, non-financial assets have increased by \$12.5 billion.

Cash Flow

The annual surplus or deficit is presented on a full accrual basis of accounting, recognizing income in the period it is earned and liabilities when incurred. As such, the Government's operating activities generate a significant source of cash, after adjusting for non-cash revenues and expenses, part of which is offset by its capital investment activities. In addition, cash is usually received from the Government's investing activities. Since 1997-1998, net cash has been used to pay off debt or change the level of the cash balances.

Cash Flow



Risks and Uncertainties

As noted in the Budget and related documents, the Government's revenues and expenses are highly sensitive to changes in economic conditions – particularly to changes in real economic growth, inflation and interest rates.

To illustrate the impact of changes in economic conditions, the Department of Finance publishes, on a regular basis, sensitivity impacts on the budgetary balance. These are “rules of thumb” as the actual impact will depend on many other factors as well. As published in Budget 2008, these show, for example, that:

- A 1-percentage-point decrease in real GDP growth would lower the budgetary balance by about \$3.3 billion in the first year and \$2.8 billion in the second year.
- A 1-percentage-point decrease in GDP inflation would lower the budgetary balance by about \$1.8 billion in the first year and by \$2.2 billion in the second.
- A sustained 100-basis-point decrease in interest rates would raise the budgetary balance by \$0.7 billion in the first year and \$1.1 billion in the second.

Not only can economic growth differ from forecast on an aggregate basis, but the composition of the growth can be different than originally projected. Changes in economic conditions can also affect taxpayer behaviour. The applicable tax bases used for forecasting purposes are based on Statistics Canada's estimates of nominal GDP. These are subject to ongoing revisions. Furthermore, the concepts employed in the calculation of nominal GDP are not entirely consistent with the definition of income for taxation purposes.

Revenues and expenses may also be affected throughout the year by unforeseen developments, including natural disasters, labour disruptions, court decisions and other legal obligations, delays in parliamentary approvals, changes in accounting standards, and changes in environmental liabilities.

The forecasts of the budgetary balance and its components are updated in the fall Economic and Fiscal Update and again in the Budget tabled in Parliament prior to, or in the early months of, the next fiscal year. The Government also provides quarterly updates of the outlook of the budgetary balance for the current year in the March and June *Fiscal Monitors*, published in May and August. *The Fiscal Monitor* is a monthly publication of the Department of Finance that provides highlights of the federal government's fiscal performance, including monthly revenues, expenses, the budgetary balance and the financial source/requirement. The forecast updates are largely based on the monitoring of the monthly financial results as published in *The Fiscal Monitor*. In the case of the fall Economic and Fiscal Update, the update of the fiscal forecast incorporates the final audited fiscal results for the previous fiscal year, which are usually released in late September/early October. Results for the previous fiscal year can have a significant impact on the current year's estimates through adjustment to the average effective tax yield and assumptions regarding lapses in departmental appropriations.

TEN YEAR COMPARATIVE FINANCIAL INFORMATION

This part provides a ten year comparison of financial information based on the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

TABLE 1.1

GOVERNMENT OF CANADA DETAILED STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT

(in millions of dollars)

	Year ended March 31									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
REVENUES—										
TAX REVENUES—										
Income tax revenues—										
Personal	77,894	85,070	92,662	86,972	89,530	92,957	98,521	103,691	110,477	113,063
Corporate	21,213	22,115	28,293	24,242	22,222	27,431	29,956	31,724	37,745	40,628
Other income tax revenues	2,208	2,646	2,982	2,925	3,291	3,142	3,560	4,529	4,877	5,693
	101,315	109,831	123,937	114,139	115,043	123,530	132,037	139,944	153,099	159,384
Other taxes and duties—										
Goods and services tax	20,936	23,121	24,759	25,292	28,248	28,286	29,758	33,020	31,296	29,920
Energy taxes	4,716	4,757	4,792	4,848	4,935	4,952	5,054	5,076	5,128	5,139
Customs import duties	2,359	2,105	2,784	3,040	3,278	2,887	3,091	3,330	3,704	3,903
Other excise taxes and duties	3,706	3,315	3,434	3,953	4,896	5,240	4,954	4,730	5,189	5,245
	31,717	33,298	35,769	37,133	41,357	41,365	42,857	46,156	45,317	44,207
Total tax revenues	133,032	143,129	159,706	151,272	156,400	164,895	174,894	186,100	198,416	203,591
EMPLOYMENT INSURANCE PREMIUMS.....	19,064	18,628	18,655	17,637	17,870	17,546	17,307	16,535	16,789	16,558
OTHER REVENUES—										
Crown corporation revenues	4,496	4,696	5,458	4,751	5,301	5,917	6,825	7,198	7,503	6,504
Other program revenues	7,077	7,870	7,851	7,817	7,620	8,142	11,742	10,356	11,544	13,895
Foreign exchange net revenues	1,851	2,085	2,679	2,453	3,379	2,090	1,175	2,014	1,714	1,872
Total other revenues	13,424	14,651	15,988	15,021	16,300	16,149	19,742	19,568	20,761	22,271
TOTAL REVENUES	165,520	176,408	194,349	183,930	190,570	198,590	211,943	222,203	235,966	242,420
EXPENSES—										
TRANSFER PAYMENTS—										
Old age security benefits, guaranteed income supplement and spouse's allowance	22,285	22,856	23,668	24,641	25,692	26,902	27,871	28,992	30,284	31,955
Other levels of government—										
Canada health and social transfer	16,018	14,891	13,500	17,300	21,100	22,341	28,031	27,225	28,640	31,346
Fiscal arrangements	11,645	10,721	12,467	11,603	10,879	9,409	12,863	12,381	13,033	14,570
Canada Assistance Plan	8	56								
Alternative payments for standing programs	-2,150	-2,425	-2,460	-2,662	-2,321	-2,700	-2,746	-2,731	-3,177	-2,720
Other major transfers	2		1,217	375	987	342	3,807	3,940	4,018	2,956
	25,523	23,243	24,724	26,616	30,645	29,392	41,955	40,815	42,514	46,152
Employment insurance benefits	11,884	11,301	11,444	13,726	14,496	15,058	14,748	14,417	14,084	14,298
Children's benefits	5,715	6,000	6,783	7,471	7,823	8,062	8,688	9,200	11,214	11,894
Other transfer payments	14,343	17,212	21,575	17,546	20,673	22,945	25,453	24,893	26,844	27,032
Total transfer payments	79,750	80,612	88,194	90,000	99,329	102,359	118,715	118,317	124,940	131,331
OTHER PROGRAM EXPENSES—										
Crown corporation expenses	5,790	5,246	5,402	6,085	6,551	6,566	8,907	7,195	7,211	7,340
Ministry expenses	30,898	32,908	36,970	40,146	40,799	44,751	48,740	49,701	56,118	60,827
Total other program expenses	36,688	38,154	42,372	46,231	47,350	51,317	57,647	56,896	63,329	68,167
Total program expenses	116,438	118,766	130,566	136,231	146,679	153,676	176,362	175,213	188,269	199,498
PUBLIC DEBT CHARGES	43,303	43,384	43,892	39,651	37,270	35,769	34,118	33,772	33,945	33,325
TOTAL EXPENSES.....	159,741	162,150	174,458	175,882	183,949	189,445	210,480	208,985	222,214	232,823
ANNUAL SURPLUS	5,779	14,258	19,891	8,048	6,621	9,145	1,463	13,218	13,752	9,597
ACCUMULATED DEFICIT AT BEGINNING OF YEAR	559,922	554,143	539,885	519,994	511,946	505,325	496,180	494,717	481,499	467,268
OTHER COMPREHENSIVE INCOME									479	34
ACCUMULATED DEFICIT AT END OF YEAR	554,143	539,885	519,994	511,946	505,325	496,180	494,717	481,499	467,268	457,637

TABLE 1.2

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FINANCIAL POSITION
(in millions of dollars)

	As at March 31									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
LIABILITIES										
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES—										
Accounts payable and accrued liabilities	37,393	36,424	37,206	31,424	32,909	36,905	46,045	48,263	50,730	47,000
Tax payables	28,843	29,809	33,030	34,284	33,549	33,040	35,650	38,402	41,388	49,010
Environmental liabilities	3,014	3,014	3,014	3,051	3,378	3,564	5,624	5,861	6,062	6,669
Interest and matured debt	10,331	10,709	11,278	10,409	9,558	8,933	8,104	7,875	7,516	7,182
Allowance for guarantees	4,090	3,920	3,951	4,076	3,802	2,770	2,317	1,031	815	602
Total accounts payable and accrued liabilities ..	83,671	83,876	88,479	83,244	83,196	85,212	97,740	101,432	106,511	110,463
INTEREST-BEARING DEBT—										
<i>Unmatured debt—</i>										
<i>Payable in Canadian currency—</i>										
Marketable bonds	293,017	291,739	293,441	292,500	287,133	277,780	265,798	261,134	257,482	253,550
Treasury bills	96,950	99,850	88,700	94,039	104,411	113,378	127,199	131,597	134,074	116,936
Retail debt	27,662	26,489	26,099	23,966	22,584	21,330	19,080	17,342	15,175	13,068
Bonds for Canada Pension Plan	4,063	3,552	3,473	3,391	3,371	3,427	3,393	3,102	1,743	1,042
	421,692	421,630	411,713	413,896	417,499	415,915	415,470	413,175	408,474	384,596
Payable in foreign currencies	36,000	32,588	33,158	27,032	21,141	20,542	16,286	14,085	10,372	9,498
Cross-currency swap revaluation account	536	-467	867	865	1,495	363	-922	-2,258	-1,091	-1,420
Unamortized discounts and premiums on market debt	-540	-2,356	-2,171	-2,602	-5,256	-5,610	-6,342	-6,780	-6,659	-6,213
Obligation related to capital leases	2,614	2,601	2,591	2,619	2,664	2,774	2,932	2,927	3,096	4,236
	460,302	453,996	446,158	441,810	437,543	433,984	427,424	421,149	414,192	390,697
<i>Pension and other liabilities—</i>										
Public sector pensions	122,407	128,346	129,185	126,921	125,708	127,560	129,579	131,062	134,726	137,371
Other employee and veteran future benefits	35,135	35,714	37,668	38,280	38,844	39,367	41,549	43,369	45,123	47,901
Due to Canada Pension Plan	5,427	6,217	6,391	6,770	7,093	7,483	2,771	151	54	106
Other liabilities	5,222	5,474	5,729	5,991	6,042	6,488	5,909	5,342	5,157	5,789
	168,191	175,751	178,973	177,942	178,287	180,898	179,808	179,924	185,060	191,167
Total interest-bearing debt	628,493	629,747	625,131	619,752	615,830	614,882	607,232	601,073	599,252	581,864
TOTAL LIABILITIES	712,164	713,623	713,610	702,996	699,026	700,094	704,972	702,505	705,763	692,327
FINANCIAL ASSETS										
CASH AND ACCOUNTS RECEIVABLE—										
Cash	10,695	15,416	15,818	11,398	16,528	20,572	20,615	21,149	22,696	13,729
Tax receivables	41,838	43,321	48,572	45,605	43,597	47,953	53,477	59,113	66,492	65,902
Other accounts receivable	3,369	3,209	2,681	2,939	2,603	2,476	2,254	2,581	3,398	3,247
Total cash and accounts receivable	55,902	61,946	67,071	59,942	62,728	71,001	76,346	82,843	92,586	82,878
FOREIGN EXCHANGE ACCOUNTS—										
International reserves held in the Exchange Fund Account	31,855	38,630	47,845	48,667	44,849	41,247	39,114	40,936	44,673	42,904
International Monetary Fund—Subscriptions	13,048	12,390	12,814	12,821	12,942	12,185	11,240	10,673	11,106	10,752
Less: International Monetary Fund—Notes payable and special drawing rights allocations	10,235	9,526	10,389	9,442	8,841	9,119	9,483	10,782	11,601	11,357
Total foreign exchange accounts	34,668	41,494	50,270	52,046	48,950	44,313	40,871	40,827	44,178	42,299
LOANS, INVESTMENTS AND ADVANCES—										
Enterprise Crown corporations and other government business enterprises	11,531	11,796	12,633	11,952	12,858	14,594	17,625	20,584	23,683	30,167
Other loans, investments and advances	7,197	8,271	11,899	13,744	14,920	19,184	20,543	21,305	21,411	20,702
Total loans, investments and advances	18,728	20,067	24,532	25,696	27,778	33,778	38,168	41,889	45,094	50,869
TOTAL FINANCIAL ASSETS	109,298	123,507	141,873	137,684	139,456	149,092	155,385	165,559	181,858	176,046
NET DEBT	602,866	590,116	571,737	565,312	559,570	551,002	549,587	536,946	523,905	516,281
NON-FINANCIAL ASSETS										
Tangible capital assets	41,501	42,855	44,215	45,727	47,037	47,748	48,210	48,355	49,036	51,175
Inventories	6,310	6,451	6,591	6,438	6,113	6,134	5,525	5,875	5,988	6,248
Prepaid expenses	912	925	937	1,201	1,095	940	1,135	1,217	1,613	1,221
TOTAL NON-FINANCIAL ASSETS	48,723	50,231	51,743	53,366	54,245	54,822	54,870	55,447	56,637	58,644
ACCUMULATED DEFICIT	554,143	539,885	519,994	511,946	505,325	496,180	494,717	481,499	467,268	457,637

TABLE 1.3

GOVERNMENT OF CANADA
STATEMENT OF CHANGE IN NET DEBT
(in millions of dollars)

	Year ended March 31									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
NET DEBT AT BEGINNING OF YEAR	607,157	602,866	590,116	571,737	565,312	559,570	551,002	549,587	536,946	523,905
CHANGE IN NET DEBT DURING THE YEAR—										
ANNUAL SURPLUS	-5,779	-14,258	-19,891	-8,048	-6,621	-9,145	-1,463	-13,218	-13,752	-9,597
CHANGE DUE TO TANGIBLE CAPITAL ASSETS—										
Acquisition of tangible capital assets	3,819	3,851	3,880	4,487	5,051	4,535	4,619	4,046	4,789	5,957
Amortization of tangible capital assets	-2,312	-2,290	-2,312	-2,583	-3,341	-3,502	-3,696	-3,904	-3,807	-3,954
Proceeds from disposal of tangible capital assets	-95	-46	-111	-56	-288	-91	-144	-146	-202	-440
Net loss (-) or gain on disposal of tangible capital assets, including adjustments	-85	-161	-97	-336	-112	-231	-317	149	-99	576
Total change due to tangible capital assets	1,327	1,354	1,360	1,512	1,310	711	462	145	681	2,139
CHANGE DUE TO INVENTORIES	150	141	140	-153	-325	21	-609	350	113	260
CHANGE DUE TO PREPAID EXPENSES	11	13	12	264	-106	-155	195	82	396	-392
NET DECREASE IN NET DEBT DUE TO OPERATIONS	-4,291	-12,750	-18,379	-6,425	-5,742	-8,568	-1,415	-12,641	-12,562	-7,590
OTHER COMPREHENSIVE INCOME									-479	-34
NET DECREASE IN NET DEBT	-4,291	-12,750	-18,379	-6,425	-5,742	-8,568	-1,415	-12,641	-13,041	-7,624
NET DEBT AT END OF YEAR	602,866	590,116	571,737	565,312	559,570	551,002	549,587	536,946	523,905	516,281

TABLE 1.4

GOVERNMENT OF CANADA
STATEMENT OF CASH FLOW

(in millions of dollars)

	Year ended March 31									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
OPERATING ACTIVITIES—										
ANNUAL SURPLUS	5,779	14,258	19,891	8,048	6,621	9,145	1,463	13,218	13,752	9,597
Items not affecting cash—										
Share of annual profit in enterprise Crown corporations and other government business enterprises	-2,506	-2,558	-3,272	-2,479	-2,958	-3,708	-4,853	-5,041	-5,336	-4,256
Amortization of tangible capital assets	2,312	2,290	2,312	2,583	3,341	3,502	3,696	3,904	3,807	3,954
Net loss or gain (-) on disposal of tangible capital assets, including adjustments	85	161	97	336	112	231	317	-149	99	-576
Change in inventories and prepaid expenses	-161	-154	-152	-111	431	134	414	-431	-509	132
Change in pension and other liabilities	7,317	7,560	3,222	-1,031	346	2,611	-1,090	116	5,136	6,107
Change in foreign exchange accounts	-5,700	-6,826	-8,776	-1,776	3,096	4,637	3,442	44	-3,351	1,879
Net change in other accounts	1,721	-4,663	2,010	-1,904	553	-3,385	5,163	-3,192	-1,508	5,194
Cash provided by operating activities	8,847	10,068	15,332	3,666	11,542	13,167	8,552	8,469	12,090	22,031
CAPITAL INVESTMENT ACTIVITIES—										
Acquisition of tangible capital assets	-3,819	-3,851	-3,880	-4,487	-5,051	-4,535	-4,619	-4,046	-4,789	-5,957
Proceeds from disposal of tangible capital assets	95	46	111	56	288	91	144	146	202	440
Cash used by capital investment activities	-3,724	-3,805	-3,769	-4,431	-4,763	-4,444	-4,475	-3,900	-4,587	-5,517
INVESTING ACTIVITIES—										
Enterprise Crown corporations and other government business enterprises—										
Equity transactions	2,414	1,765	2,055	2,167	1,814	1,843	1,669	2,012	2,602	2,436
Loans and advances issued	-1,043	-446	-333	-248	-26	-167	-142	-198	-3,713	-5,052
Loans and advances repayments	2,744	963	745	1,052	307	358	334	331	3,894	435
Other loans, investments and advances issued	-4,679	-3,784	-7,213	-6,637	-6,216	-9,569	-8,218	-6,861	-16,969	-6,571
Other loans, investments and advances repayments	2,855	3,447	2,942	3,926	4,716	4,929	6,866	5,182	16,475	6,883
Cash provided or used (-) by investing activities	2,291	1,945	-1,804	260	595	-2,606	509	466	2,289	-1,869
TOTAL CASH GENERATED OR REQUIRED (-) BEFORE FINANCING ACTIVITIES	7,414	8,208	9,759	-505	7,374	6,117	4,586	5,035	9,792	14,645
FINANCING ACTIVITIES—										
Canadian currency borrowings issued	245,934	268,357	225,899	258,142	309,420	336,260	335,682	363,824	369,354	343,755
Canadian currency borrowings repayments	-263,161	-268,432	-235,825	-255,931	-305,773	-337,734	-335,969	-366,123	-373,886	-366,493
Foreign currencies borrowings issued	51,859	33,418	34,176	23,412	17,297	14,227	13,608	15,859	11,586	11,099
Foreign currencies borrowings repayments	-43,042	-36,830	-33,607	-29,538	-23,188	-14,826	-17,864	-18,061	-15,299	-11,973
Cash used by financing activities	-8,410	-3,487	-9,357	-3,915	-2,244	-2,073	-4,543	-4,501	-8,245	-23,612
NET INCREASE OR DECREASE (-) IN CASH	-996	4,721	402	-4,420	5,130	4,044	43	534	1,547	-8,967
CASH AT BEGINNING OF YEAR	11,691	10,695	15,416	15,818	11,398	16,528	20,572	20,615	21,149	22,696
CASH AT END OF YEAR	10,695	15,416	15,818	11,398	16,528	20,572	20,615	21,149	22,696	13,729

TABLE 1.5

GOVERNMENT OF CANADA
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS AND OF NON-FINANCIAL ASSETS
(in millions of dollars)

	Year ended March 31									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
LOANS, INVESTMENTS AND ADVANCES—										
Enterprise Crown corporations and other government business enterprises—										
Loans and advances—										
Canada Deposit Insurance Corporation	395									
Canada Mortgage and Housing Corporation	410	223	224	226	218	219	190	200	148	258
Business Development Bank of Canada										-1,000
Farm Credit Canada	836	236	226	578						-3,840
Other	60	58	-38		63	-28	2	-67	33	-35
	1,701	517	412	804	281	191	192	133	181	-4,617
Investments—										
Share of annual profit	-2,506	-2,558	-3,272	-2,479	-2,958	-3,708	-4,853	-5,041	-5,336	-4,256
Other comprehensive income									-479	-34
Dividends	2,566	1,792	1,990	2,078	1,881	1,907	1,944	2,027	2,604	2,436
Capital	-152	-27	65	89	-67	-64	-275	-15	-3	
	-92	-793	-1,217	-312	-1,144	-1,865	-3,184	-3,029	-3,214	-1,854
Total	1,609	-276	-805	492	-863	-1,674	-2,992	-2,896	-3,033	-6,471
Less:										
Amount expected to be repaid from future appropriations	-169	-11	32	-190	43	62	39	63	66	32
Unamortized discounts and premiums										-19
Total	1,778	-265	-837	682	-906	-1,736	-3,031	-2,959	-3,099	-6,484
Other loans, investments and advances—										
Portfolio investments		1					1,225	-101		
National governments, including developing countries	-477	822	-177	185	828	572	171	158	80	143
International organizations	-561	-303	-590	-459	-349	-72	-253	-224	-491	-321
Provincial and territorial governments	42	-368	-963	385	-249	-2,459	-673	14	285	899
Other loans, investments and advances	-828	-489	-2,541	-2,822	-1,730	-2,681	-1,822	-1,524	-367	-410
Total	-1,824	-337	-4,271	-2,711	-1,500	-4,640	-1,352	-1,677	-493	311
Less: allowance for valuation	-699	737	-643	-865	-324	-376	6	-915	-387	-398
Total	-1,125	-1,074	-3,628	-1,846	-1,176	-4,264	-1,358	-762	-106	709
Total loans, investments and advances	653	-1,339	-4,465	-1,164	-2,082	-6,000	-4,389	-3,721	-3,205	-5,775
PENSION AND OTHER LIABILITIES—										
Public sector pensions	4,950	5,939	839	-2,264	-1,213	1,852	2,019	1,483	3,664	2,645
Other employee and veteran future benefits	983	579	1,954	612	564	523	2,182	1,820	1,754	2,778
Due to Canada Pension Plan	1,222	790	174	379	323	390	-4,712	-2,620	-97	52
Other liabilities	162	252	255	242	672	-154	-579	-567	-185	632
Total pension and other liabilities	7,317	7,560	3,222	-1,031	346	2,611	-1,090	116	5,136	6,107
NON-FINANCIAL ASSETS—										
Tangible capital assets	-1,327	-1,354	-1,360	-1,512	-1,310	-711	-462	-145	-681	-2,139
Inventories	-150	-141	-140	153	325	-21	609	-350	-113	-260
Prepaid expenses	-11	-13	-12	-264	106	155	-195	-82	-396	392
Total non-financial assets	-1,488	-1,508	-1,512	-1,623	-879	-577	-48	-577	-1,190	-2,007
OTHER TRANSACTIONS—										
Tax receivables	-1,159	-1,483	-5,251	2,967	2,008	-4,356	-5,524	-5,636	-7,379	590
Other accounts receivable	-444	160	528	-258	336	127	223	-327	-817	151
Provincial and territorial tax collection agreements account	1,267	-1,402	-824	-1,139	-934	2,374	1,103	2,316	410	-1,311
Tax payables	1,264	966	3,221	1,254	-735	-509	2,610	2,752	2,986	7,622
Other liabilities	-599	641	2,206	-5,350	1,621	151	8,813	-1,376	1,683	-2,359
Total other transactions	329	-1,118	-120	-2,526	2,296	-2,213	7,225	-2,271	-3,117	4,693
TOTAL NON-BUDGETARY TRANSACTIONS AND NON-FINANCIAL ASSETS	6,811	3,595	-2,875	-6,344	-319	-6,179	1,698	-6,453	-2,376	3,018

TABLE 1.6

GOVERNMENT OF CANADA
 DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS
 (in millions of dollars)

	Year ended March 31									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
FOREIGN EXCHANGE ACCOUNTS—										
International reserves held in the Exchange Fund										
Account	-3,657	-6,775	-9,215	-822	3,818	3,602	2,133	-1,822	-3,737	1,769
International Monetary Fund—Subscriptions	-4,854	658	-424	-7	-121	757	945	567	-433	354
	-8,511	-6,117	-9,639	-829	3,697	4,359	3,078	-1,255	-4,170	2,123
Less: International Monetary Fund—Notes payable	-2,693	634	-835	947	623	-336	-453	-1,412	-771	201
Special drawing rights allocations	-118	75	-28		-22	58	89	113	-48	43
	-2,811	709	-863	947	601	-278	-364	-1,299	-819	244
Total foreign exchange accounts	-5,700	-6,826	-8,776	-1,776	3,096	4,637	3,442	44	-3,351	1,879
UNMATURED DEBT—										
Payable in Canadian currency—										
Marketable bonds	-1,067	-1,278	1,702	-941	-5,367	-9,354	-11,981	-4,664	-3,652	-3,932
Treasury bills	-15,350	2,900	-11,150	5,339	10,371	8,967	13,821	4,398	2,477	-17,138
Retail debt	-2,107	-1,173	-390	-2,133	-1,382	-1,254	-2,250	-1,738	-2,167	-2,107
Bonds for Canada Pension Plan	607	-511	-79	-82	-19	56	-35	-291	-1,359	-700
	-17,917	-62	-9,917	2,183	3,603	-1,585	-445	-2,295	-4,701	-23,877
Payable in foreign currencies	8,817	-3,412	570	-6,126	-5,891	-599	-4,256	-2,201	-3,713	-875
Cross-currency swap revaluation account	454	-1,003	1,334	-2	630	-1,132	-1,285	-1,336	1,167	-329
Unamortized discounts and premiums on										
market debt	70	-1,816	185	-431	-2,654	-354	-732	-438	121	446
Obligation related to capital leases	690	-13	-10	28	44	111	158	-5	169	1,140
Total unmatured debt	-7,886	-6,306	-7,838	-4,348	-4,268	-3,559	-6,560	-6,275	-6,957	-23,495
CASH AT END OF YEAR—										
In Canadian currency	10,664	15,373	15,789	11,351	16,478	20,559	20,607	21,152	22,701	13,733
In foreign currencies	31	43	29	47	50	13	8	-3	-5	-4
Total cash	10,695	15,416	15,818	11,398	16,528	20,572	20,615	21,149	22,696	13,729

GLOSSARY OF TERMS

The following terms are used in this section and throughout the financial statements in Section 2 of this Volume. The definitions are taken from three primary sources:

- 1- http://termiumplus.gc.ca/site/accueil_home_e.html
 - 2- The *CICA Public Sector Accounting Handbook*.
 - 3- Glossary of Frequently-Used Terms, Finance Canada.
- **Accounts of Canada –**
The centralized record of the financial transactions of the Government of Canada, maintained by the Receiver General. The accounts of Canada summarize revenues, expenses, assets and liabilities transactions.
 - **Accrued Benefit Obligation –**
The value of future benefits attributed to services rendered by employees and former employees to the accounting date.
 - **Accumulated Deficit –**
The accumulated net total of all past federal deficits and surpluses since Confederation. The accumulated deficit is also equal to total liabilities less total assets – both financial and non-financial.
 - **Actuarial Valuation for Accounting Purposes –**
An assessment of the financial status of a benefit plan. It consists of the valuation of assets held to discharge the benefit liability and calculation of the actuarial present value of benefits to be paid under the plan. The valuation results in a calculation of the required future contributions or payments and a determination of any gains or losses since the last valuation.
 - **Allowance –**
Estimated potential losses on the realization of government financial claims or estimated financial obligations that would not otherwise be recorded in the financial statements.
 - **Appropriation –**
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.
 - **Capital Lease –**
A lease that, from the point of view of the lessee, transfers substantially all the benefits and risks incident to ownership of property to the lessee.
 - **Consolidated Revenue Fund –**
The aggregate of all public moneys that are on deposit at the credit of the Receiver General for Canada.
 - **Consumer Price Index (CPI) –**
A measure of price changes produced by Statistics Canada on a monthly basis. The CPI measures the retail prices of a “shopping basket” of about 300 goods and services including food, housing, transportation, clothing and recreation. The index is “weighted”, meaning that it gives greater importance to price changes for some products than others – more to housing, for example, than to entertainment – in an effort to reflect typical spending patterns. Increases in the CPI are also referred to as increases in the cost of living.
 - **Contingent Liability –**
A potential debt which may become an actual financial obligation if certain events occur or fail to occur.
 - **Contractual Obligation –**
A written obligation to outside organizations or individuals as a result of a contract.
 - **Defined Benefit Pension Plan –**
A plan that specifies either the benefits to be received by employees after retirement or the method for determining those benefits.
 - **Enterprise Crown Corporation –**
A corporation which is not dependent on parliamentary appropriations and whose principal activity and source of revenues are the sale of goods and/or services to outside parties. An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs.
 - **Financial Assets –**
An asset on hand at the end of the accounting period, which could provide resources to discharge existing liabilities or finance future operations. Financial assets include cash and assets that are convertible into cash and are not intended for consumption in the normal course of activities.
 - **Full Accrual Accounting –**
The method of recording transactions by which revenues and expenses are reflected in the determination of results for the period in which they are considered to have been earned and incurred, respectively, whether or not such transactions have been settled finally by the receipt or payment of cash or its equivalent.
 - **G-7 (Group of Seven) –**
The G-7 consists of the world's seven largest industrial market economies: the United States, Japan, Germany, France, Great Britain, Italy and Canada. The leaders of these countries meet annually to discuss political and economic issues of mutual concern. In addition, G-7 finance ministers meet several times a year to discuss economic policy. Their work is supported by regular, functional meetings of officials, including the G-7 Finance Deputies.

- **Gross Domestic Product (GDP) –**
The total value of all goods and services produced within Canada during a given year. It is a measure of the income generated by production within Canada. Also referred to as annual economic output or, more simply, output. To avoid counting the same output more than once, GDP includes only final goods and services – not those that are used to make another product. GDP would not include the wheat used to make bread, but would include the bread itself.
- **Net Book Value of Tangible Capital Assets –**
The cost of tangible capital assets less both accumulated amortization and the amount of any write-downs.
- **Net Debt –**
The total liabilities of the government less its financial assets.
- **Non-Financial Assets –**
An asset on hand at the end of the accounting period, which could not normally be converted to cash to pay off the debt, without disrupting government operations.
- **Operating Lease –**
A lease in which the lessor retains substantially all the benefits and risks of ownership.
- **Other comprehensive income :**
Other comprehensive income holds any unrealized gains and losses resulting from the change in market value on assets that are classified as available-for-sale or derivative instruments used in hedging activities.
- **Public Money –**
All money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money.
- **Real Return Bonds –**
These bonds pay semi-annual interest based on a real interest rate. Unlike standard fixed-coupon marketable bonds, interest payments on real return bonds are adjusted for changes in the consumer price index.
- **Retail Debt –**
Canada Savings Bonds, Canada Premium Bonds and Canada Investment Bonds.
- **Surplus –**
The amount by which government revenue exceeds expenses in any given year.
- **Swap –**
An agreement that exchanges one type of return or financial instrument for another (e.g. a fixed for a floating rate of interest).
- **Tangible Capital Asset –**
A non-financial asset having physical substance that:
 - (i) is held for use in the production or supply of goods and services;
 - (ii) has a useful economic life extending beyond an accounting period; and
 - (iii) has been acquired to be used on a continuing basis.
- **Transfer Payments –**
A transfer of money from a government to an individual, an organization or another government for which the government making the transfer does not:
 - (i) receive any goods or services directly in return as would occur in a purchase/sales transaction;
 - (ii) expect to be repaid in the future, as would be expected in a loan; or
 - (iii) expect a financial return, as would be expected in an investment.

SECTION 2

2007-2008

PUBLIC ACCOUNTS OF CANADA

Financial Statements of the Government of Canada and Report and Observations of the Auditor General of Canada

CONTENTS

	<i>Page</i>
Preface	2.2
Statement of responsibility	2.3
Report of the Auditor General of Canada	2.4
Financial statements—	
Statement of Operations and Accumulated Deficit	2.5
Statement of Financial Position	2.6
Statement of Change in Net Debt	2.7
Statement of Cash Flow	2.8
Notes to the Financial Statements of the Government of Canada	2.9
Supplementary information—	
Observations of the Auditor General of Canada	2.32

PREFACE TO THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of these financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. These financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, accumulated deficit, change in net debt and cash flow for the year then ended.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund" (CRF); second, that the balance of the CRF, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the CRF. All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty may also only borrow as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The financial statements of the Government of Canada consist of four statements and accompanying notes.

The first is the **Statement of Operations and Accumulated Deficit**, which presents the Government's revenues, expenses, surplus, and other comprehensive income for the year, and the net accumulation of the annual surpluses and deficits since Confederation.

The second is the **Statement of Financial Position**, which discloses the Government's cash balance and investments, amounts owing to and by the Government at the end of the year, and the Government's non-financial assets such as its tangible capital assets and inventories. It also presents both the accumulated deficit of the Government and its net debt which is the difference between the Government's total liabilities and its financial assets.

The third is the **Statement of Change in Net Debt**, which explains the difference between the Government's annual surplus and the change in the net debt for the year. It reports the extent to which revenues recognized in the year were sufficient to offset expenditures, as opposed to the expenses recognized in the annual surplus.

The fourth is the **Statement of Cash Flow**, which provides information on the Government's cash provided by or used for operating, capital investment, investing and financing activities.

Other sections in this volume together with Volume II and Volume III of the *Public Accounts of Canada*, provide more detailed supplementary information in respect of matters reported in the financial statements. The report of the Auditor General of Canada on the financial statements does not extend to this supplementary information.

STATEMENT OF RESPONSIBILITY

The financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the financial statements, which are based on Canadian generally accepted accounting principles for the public sector, and on a basis consistent with that of the preceding year.


Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The financial statements are prepared on a full accrual basis of accounting whereby, assets include both financial and non-financial assets, revenues, including tax revenues are recorded when earned, and expenses include accrued expenses and amortization of tangible capital assets. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized summary record of the Government's financial transactions. Additional information is obtained as required, from departments, agencies, Crown corporations, other government business enterprises, and other entities to meet accounting and reporting requirements.

The Government presents the financial statements to the Auditor General of Canada who audits them and provides an independent audit opinion to the House of Commons. The duties of the Auditor General of Canada in that respect are contained in section 6 of the *Auditor General Act*. Additional information is provided in the observations of the Auditor General of Canada at the end of this section.

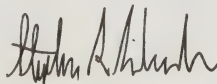
Annually, the financial statements are tabled in the House of Commons as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.

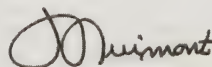


WAYNE G. WOUTERS
*Secretary of the Treasury Board
of Canada*

September 17, 2008



STEPHEN R. RICHARDSON
*for ROBERT A. WRIGHT
Deputy Minister of Finance*



FRANÇOIS GUIMONT
*Deputy Receiver General for
Canada*



Auditor General of Canada
Vérificatrice générale du Canada

**REPORT OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA**

To the House of Commons

I have audited the statement of financial position of the Government of Canada as at March 31, 2008 and the statements of operations and accumulated deficit, change in net debt, and cash flow for the year then ended. These financial statements are the responsibility of the Government. My responsibility, as required by section 6 of the *Auditor General Act*, is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Government as at March 31, 2008 and the results of its operations, the changes in its net debt and its cash flows for the year then ended in accordance with the stated accounting policies of the Government set out in Note 1 to the financial statements, which conform with Canadian generally accepted accounting principles. As required by section 6 of the *Auditor General Act*, I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

Additional information and comments on the financial statements and this Report are included in my Observations at the end of Section 2, Volume I of the *Public Accounts of Canada 2008*.

A handwritten signature in cursive script that reads "Sheila Fraser".

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 17, 2008

GOVERNMENT OF CANADA

Statement of Operations and Accumulated Deficit
for the Year Ended March 31, 2008

(in millions of dollars)

	2008		2007
	Budget (Note 2)	Actual	Actual
REVENUES			
<i>TAX REVENUES (Note 15) —</i>			
<i>Income tax revenues —</i>			
Personal	115,180	113,063	110,477
Corporate	36,315	40,628	37,745
Other income tax revenues	4,670	5,693	4,877
<i>Total income tax revenues</i>	<i>156,165</i>	<i>159,384</i>	<i>153,099</i>
<i>Other taxes and duties —</i>			
Goods and services tax	30,075	29,920	31,296
Energy taxes	5,420	5,139	5,128
Customs import duties	3,590	3,903	3,704
Other excise taxes and duties	5,080	5,245	5,189
<i>Total other taxes and duties</i>	<i>44,165</i>	<i>44,207</i>	<i>45,317</i>
<i>TOTAL TAX REVENUES</i>	<i>200,330</i>	<i>203,591</i>	<i>198,416</i>
<i>EMPLOYMENT INSURANCE PREMIUMS</i>	<i>16,150</i>	<i>16,558</i>	<i>16,789</i>
<i>OTHER REVENUES —</i>			
Crown corporation revenues	6,490	6,504	7,503
Other program revenues	11,815	13,895	11,544
Foreign exchange net revenues	1,905	1,872	1,714
<i>TOTAL OTHER REVENUES</i>	<i>20,210</i>	<i>22,271</i>	<i>20,761</i>
<i>TOTAL REVENUES</i>	<i>236,690</i>	<i>242,420</i>	<i>235,966</i>
EXPENSES (Notes 3 and 15)			
<i>TRANSFER PAYMENTS —</i>			
Old age security benefits, guaranteed income supplement and spouse's allowance	31,960	31,955	30,284
Other levels of government	43,510	46,152	42,514
Employment insurance benefits	14,840	14,298	14,084
Children's benefits	11,740	11,894	11,214
Other transfer payments	31,105	27,032	26,844
<i>TOTAL TRANSFER PAYMENTS</i>	<i>133,155</i>	<i>131,331</i>	<i>124,940</i>
<i>OTHER PROGRAM EXPENSES —</i>			
Crown corporation expenses	6,930	7,340	7,211
Ministry expenses	59,535	60,827	56,118
<i>TOTAL OTHER PROGRAM EXPENSES</i>	<i>66,465</i>	<i>68,167</i>	<i>63,329</i>
<i>TOTAL PROGRAM EXPENSES</i>	<i>199,620</i>	<i>199,498</i>	<i>188,269</i>
<i>PUBLIC DEBT CHARGES</i>	<i>33,807</i>	<i>33,325</i>	<i>33,945</i>
<i>TOTAL EXPENSES</i>	<i>233,427</i>	<i>232,823</i>	<i>222,214</i>
<i>ANNUAL SURPLUS</i>	<i>3,263</i>	<i>9,597</i>	<i>13,752</i>
<i>ACCUMULATED DEFICIT AT BEGINNING OF YEAR</i>	<i>467,268</i>	<i>467,268</i>	<i>481,499</i>
<i>OTHER COMPREHENSIVE INCOME (Note 4)</i>		<i>34</i>	<i>479</i>
<i>ACCUMULATED DEFICIT AT END OF YEAR (Note 4)</i>	<i>464,005</i>	<i>457,637</i>	<i>467,268</i>

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Financial Position
as at March 31, 2008

(in millions of dollars)

	2008	2007
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES —		
Accounts payable and accrued liabilities (Note 14)	47,000	50,730
Tax payables	49,010	41,388
Environmental liabilities (Note 14)	6,669	6,062
Interest and matured debt	7,182	7,516
Allowance for guarantees (Note 14)	602	815
TOTAL ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	110,463	106,511
INTEREST-BEARING DEBT —		
Unmatured debt (Note 5)	390,697	414,192
Pension and other liabilities —		
Public sector pensions (Note 6)	137,371	134,726
Other employee and veteran future benefits (Note 6)	47,901	45,123
Other liabilities (Note 7)	5,895	5,211
<i>Total pension and other liabilities</i>	<i>191,167</i>	<i>185,060</i>
TOTAL INTEREST-BEARING DEBT	581,864	599,252
TOTAL LIABILITIES	692,327	705,763
FINANCIAL ASSETS		
CASH AND ACCOUNTS RECEIVABLE —		
Cash	13,729	22,696
Tax receivables (Note 8)	65,902	66,492
Other accounts receivable (Note 8)	3,247	3,398
TOTAL CASH AND ACCOUNTS RECEIVABLE	82,878	92,586
FOREIGN EXCHANGE ACCOUNTS (Note 9)	42,299	44,178
LOANS, INVESTMENTS AND ADVANCES —		
Enterprise Crown corporations and other government business enterprises (Notes 4, 10 and 14)	30,167	23,683
Other loans, investments and advances (Note 11)	20,702	21,411
TOTAL LOANS, INVESTMENTS AND ADVANCES	50,869	45,094
TOTAL FINANCIAL ASSETS	176,046	181,858
NET DEBT	516,281	523,905
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 12)	51,175	49,036
Inventories	6,248	5,988
Prepaid expenses	1,221	1,613
TOTAL NON-FINANCIAL ASSETS	58,644	56,637
ACCUMULATED DEFICIT (Note 4)	457,637	467,268
CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES (Notes 13 and 14)		

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Change in Net Debt
for the Year Ended March 31, 2008

(in millions of dollars)

	2008		2007
	Budget (Note 2)	Actual	Actual
NET DEBT AT BEGINNING OF YEAR	523,905	523,905	536,946
CHANGE IN NET DEBT DURING THE YEAR —			
ANNUAL SURPLUS	-3,263	-9,597	-13,752
CHANGE DUE TO TANGIBLE CAPITAL ASSETS —			
Acquisition of tangible capital assets	5,515	5,957	4,789
Amortization of tangible capital assets	-4,240	-3,954	-3,807
Proceeds from disposal of tangible capital assets	-150	-440	-202
Net loss (-) or gain on disposal of tangible capital assets, including adjustments		576	-99
TOTAL CHANGE DUE TO TANGIBLE CAPITAL ASSETS	1,125	2,139	681
CHANGE DUE TO INVENTORIES		260	113
CHANGE DUE TO PREPAID EXPENSES		-392	396
NET DECREASE IN NET DEBT DUE TO OPERATIONS	-2,138	-7,590	-12,562
OTHER COMPREHENSIVE INCOME (Notes 4 and 10)		-34	-479
NET DECREASE IN NET DEBT	-2,138	-7,624	-13,041
NET DEBT AT END OF THE YEAR	521,767	516,281	523,905

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA**Statement of Cash Flow
for the Year Ended March 31, 2008**

(in millions of dollars)

	2008	2007
OPERATING ACTIVITIES —		
ANNUAL SURPLUS.....	9,597	13,752
Items not affecting cash —		
Share of annual profit in enterprise Crown corporations and other government business enterprises	-4,256	-5,336
Amortization of tangible capital assets	3,954	3,807
Net loss or gain (-) on disposal of tangible capital assets, including adjustments	-576	99
Change in inventories and prepaid expenses	132	-509
Change in pension and other liabilities	6,107	5,136
Change in foreign exchange accounts	1,879	-3,351
Net change in other accounts	5,194	-1,508
CASH PROVIDED BY OPERATING ACTIVITIES.....	22,031	12,090
CAPITAL INVESTMENT ACTIVITIES —		
Acquisition of tangible capital assets	-5,957	-4,789
Proceeds from disposal of tangible capital assets	440	202
CASH USED BY CAPITAL INVESTMENT ACTIVITIES	-5,517	-4,587
INVESTING ACTIVITIES —		
Enterprise Crown corporations and other government business enterprises —		
Equity transactions	2,436	2,602
Loans and advances issued	-5,052	-3,713
Loans and advances repayments	435	3,894
Other loans, investments and advances issued	-6,571	-16,969
Other loans, investments and advances repayments	6,883	16,475
CASH USED (-) OR PROVIDED BY INVESTING ACTIVITIES	-1,869	2,289
TOTAL CASH GENERATED BEFORE FINANCING ACTIVITIES.....	14,645	9,792
FINANCING ACTIVITIES —		
Canadian currency borrowings issued	343,755	369,354
Canadian currency borrowings repayments	-366,493	-373,886
Foreign currencies borrowings issued	11,099	11,586
Foreign currencies borrowings repayments	-11,973	-15,299
CASH USED BY FINANCING ACTIVITIES	-23,612	-8,245
NET DECREASE (-) OR INCREASE IN CASH	-8,967	1,547
CASH AT BEGINNING OF YEAR	22,696	21,149
CASH AT END OF YEAR.....	13,729	22,696
SUPPLEMENTARY INFORMATION		
Cash used for interest	19,357	20,026

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

Notes to the Financial Statements of the Government of Canada

1. Summary of Significant Accounting Policies

Reporting entity

The reporting entity of the Government of Canada includes all departments, agencies, corporations, organizations, and funds, which are controlled by the Government. For financial reporting purposes, control is defined as the power to govern the financial and operating policies of an organization with benefits from the organization's activities being expected, or the risk of loss being assumed by the Government. All organizations defined as departments and as Crown corporations in the *Financial Administration Act* are included in the reporting entity. Other organizations not listed in the *Financial Administration Act* may also meet the definition of control and they are included in the Government's reporting entity if their revenues, expenses, assets or liabilities are significant.

The financial activities of all of these entities are consolidated in these financial statements, except for enterprise Crown corporations and other government business enterprises, which are not dependent on the Government for financing their activities. These corporations are reported under the modified equity basis of accounting.

The Canada Pension Plan is excluded from the reporting entity because changes to the Plan require the agreement of two thirds of participating provinces and it is therefore not controlled by the Government.

Basis of accounting

These financial statements are prepared using the Government's accounting policies stated below, which are based on Canadian generally accepted accounting principles for the public sector. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian generally accepted accounting principles.

The Government reports all revenues and expenses on an accrual basis. Assets are carried at the lower of cost or net realizable value. Liabilities and financial obligations to outside organizations are recorded at the estimated amount ultimately payable. Both financial assets and non-financial assets are reported on the Statement of Financial Position. Non-financial assets are charged to expense through amortization or upon utilization. Non-financial assets are not taken into consideration when determining the net debt of the Government, but rather are deducted from the net debt to determine the accumulated deficit. Other comprehensive income resulting from the accounting of enterprise Crown corporations under the modified equity basis is excluded from the

calculation of the Government's annual surplus and is recorded directly to the Government's accumulated deficit and net debt.

Revenues

Tax revenues are non-exchange transactions, which are derived from exchange transactions between third parties. They are recognized, on an accrual basis, in the period in which the event that gave rise to the revenue takes place. Income tax revenue is recognized when the taxpayer has earned the income subject to the tax. Domestic goods and services tax revenue is recognized at the time of the sale of goods or the provision of services and is presented on the Statement of Operations and Accumulated Deficit net of tax credits. Excise duties revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. Excise tax revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. Customs duties and goods and services tax revenue on imports is recognized when goods are authorized to enter Canada.

Tax revenues are measured from amounts assessed and from estimates of amounts not assessed based on cash received. Annual revenues also include adjustments between the estimated revenues of previous years and actual amounts, as well as revenues from reassessments relating to prior years. Revenues do not include estimates for amounts of unreported taxes.

Tax revenues that were not collected at year-end and refunds that were not yet disbursed are reported respectively as tax receivables and tax payables on the Statement of Financial Position. These amounts also include other receivables and payables for amounts collected through the tax system such as employment insurance premiums.

Other revenues are recognized in the period to which they relate. Employment insurance premiums are recognized as revenue in the period the insurable earnings are earned.

Expenses

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenses include provisions to reflect changes in the economic value of assets or liabilities, including provisions for bad debts, for loans, investments and advances, and for inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

Premiums and discounts on public debt are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded as part of public debt charges.

Foreign exchange accounts

Short-term deposits, marketable securities and special drawing rights held in the foreign exchange accounts are recorded at cost. Marketable securities are adjusted for amortization of purchase discounts and premiums. Purchases and sales of securities are recorded at the settlement date. Write-downs to reflect other than temporary impairment in the fair value of securities are included in foreign exchange net revenues on the Statement of Operations and Accumulated Deficit. Canada's subscriptions to the capital of the International Monetary Fund are recorded at cost.

Loans, investments and advances

Loans, investments and advances are initially recorded at cost and are adjusted to reflect the concessionary terms of those loans made on a long-term, low interest or interest-free basis and the portion of the loans that are expected to be repaid from future appropriations.

Afterwards an allowance for valuation is used to reduce the carrying value of loans, investments and advances to amounts that approximate their net realizable value.

For loans to national governments, including developing countries, the allowance is determined based on the Government's identification and evaluation of countries that have formally applied for debt service relief, on estimated probable losses that exist on the remaining portfolio, and on changes in the economic conditions of sovereign debtors.

For loans, investments and advances to international organizations, an allowance is established based on their concessionary terms and their collectibility.

Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and are amortized to expense over the estimated useful lives of the assets. For certain tangible capital assets where the costs are not readily available, such as older buildings, estimated current costs have been extrapolated back in time in a systematic and rational manner to approximate original costs.

Inventories are comprised of spare parts and supplies that are held for future program delivery and are not intended for resale. They are valued at cost. Inventories that no longer have service potential are valued at the lower of cost or net realizable value. Items for which the costs are not readily available have been valued using management's best estimates of original cost based on available information.

Tangible capital assets do not include immovable assets located on Indian reserves, the cost of works of art and museum collections and Crown land to which no acquisition cost is attributable. Intangible assets are also not recognized in the Government's financial statements.

Pensions and other employee and veteran future benefits

Employees' entitlements to pension benefits and to other employee and veteran future benefits are reported on an actuarial basis. This process is intended to determine the current value of future entitlements and uses various estimates. When actual experience varies from estimates, the adjustments are amortized over the estimated average remaining service lives of the employees.

Contingent liabilities

Contingent liabilities, including provisions for losses on loan guarantees, are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

For loan guarantees, the amount of the allowance is estimated by taking into consideration the nature of the loan guarantee, loss experience and current conditions at the date of the preparation of the financial statements. The allowance is reviewed on an ongoing basis. Changes in the allowance are recorded as expenses in the year.

Environmental liabilities

Environmental liabilities consist of the estimated costs related to the management and remediation of environmentally contaminated sites and unexploded explosive ordnance affected sites, as well as the estimated costs of decommissioning nuclear facilities. For contaminated sites and unexploded explosive ordnance affected sites, a liability is accrued and an expense recorded based on management's best estimates when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely obligated to incur such costs. If the likelihood of the Government's obligation to incur these costs is

either not determinable or unlikely, or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

For the decommissioning of nuclear facilities, the liability reflects the present value of the expected decommissioning and site remediation costs. The liability is increased each year to reflect the time value of money, adjusted for changes in management estimates of costs, and is reduced by the actual expenditures incurred.

Foreign currency translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31. Gains and losses resulting from foreign currency translation are reported on the Statement of Operations and Accumulated Deficit according to the activities to which they relate. Net gains and losses relating to the foreign exchange accounts, foreign debt and swap revaluations are presented with investment revenues from foreign exchange accounts under foreign exchange net revenues. Net gains and losses related to sovereign loans are presented with the return on investments from these loans under other program revenues. Net gains and losses relating to departmental sale or purchase of goods or services in foreign currency are presented against departmental program expenses under other program expenses.

Use of estimates and measurement uncertainty

The preparation of financial statements requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported. By their nature, these estimates are subject to measurement uncertainty. The effect of changes to such estimates and assumptions in future periods could be significant to the financial statements. Some of the more significant estimates used in these financial statements affect the accrual of tax revenues and the related amounts receivable and payable, including the liabilities under provincial and territorial tax collection agreements, valuation allowances for loans, investments and advances, obligations for pensions and other employee and veteran future benefits, future payments related to contingent liabilities, environmental liabilities and transfer payments to other levels of government.

Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

2. Spending and Borrowing Authorities

i. Spending authorities

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes. When Parliament is dissolved for the purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. While there were no warrants in 2007-2008, one special warrant amounting to \$11,470 million was issued for the period of April 1, 2006 to May 15, 2006, following the dissolution of Parliament on November 29, 2005 for the purposes of a general election. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued. This amount is therefore included in the authorities presented in the table below.

The Government uses the full accrual method of accounting to prepare its Budget and present its current financial statements. However, the spending authorities voted by Parliament remain on an expenditure basis, which uses only a partial accrual method of accounting. During the year, expenditures were made under the following authorities:

	(in millions of dollars)	
	2008	2007
Annual spending limits voted by Parliament, including special warrants	84,635	75,825
Expenditures permitted under other legislation	130,702	117,242
Total budgetary expenditures authorized	215,337	193,067
Less: amounts available for use in subsequent years and amounts that have lapsed, net of overexpended amounts	8,992	7,150
Total used	206,345	185,917
Effect of consolidation and full accrual accounting	26,478	36,297
Total expenses	232,823	222,214

The use of budgetary expenditure authorities reported in the preceding table differs from the total expenses reported in the Statement of Operations and Accumulated Deficit. The difference is due to various factors. Spending authorities are presented on a partial accrual basis, while the Statement of Operations and Accumulated Deficit is prepared on a full accrual basis. The transactions of certain accounts with separate non-budgetary authorities and of certain Crown corporations or other controlled entities are consolidated with the Government's financial statements but are not included in the budgetary expenditure authorities available for use. Transfer payments to organizations within the Government reporting entity are recorded against a budgetary expenditure authority in the year they are disbursed to the organization, but they are recorded as a consolidated expense only when they are disbursed to the ultimate recipient outside of the Government reporting entity. Provisions for valuation of assets and liabilities are also not included in spending authorities.

In addition to the authorities for budgetary expenditures, non-budgetary spending of \$113,624 million (\$104,859 million in 2007) was authorized for loans, investments and advances. A net amount of \$5,797 million was used (\$1,311 million in 2007), an amount of \$31 million lapsed (\$58 million in 2007) and an amount of \$107,796 million is available for use in subsequent years (\$103,490 million in 2007).

Details (unaudited) about the source and disposition of authorities and the details of ministerial expenditures are provided in Volume II of the *Public Accounts of Canada*.

ii. Over-expenditure of spending authorities

During the year, the Correctional Service's grant-Penitentiary inmates accident compensation was overspent by less than \$20,000.

Details (unaudited) of this overexpended authority can be found in the ministerial sections of Volume II of the *Public Accounts of Canada*.

iii. Borrowing authorities

The Government may borrow only on the authority of Parliament which is contained in Part IV of the *Financial Administration Act*. Section 43.1 of the *Financial Administration Act* empowers the Governor in Council to authorize the Minister of Finance to borrow money on behalf of Her Majesty in right of Canada. In 2007-2008, the Governor in Council specified \$206,000 million to be the maximum aggregate amount of principal that may be borrowed during the fiscal year. During the year, \$155,213 million of the borrowing authority was used.

iv. Comparison of results against budget

The budget amounts included in the Statement of Operations and Accumulated Deficit and the Statement of Change in Net Debt are derived from the amounts that were originally budgeted for 2007-2008 in the March 2007 budget (Budget 2007). Since actual opening numbers of the accumulated deficit and net debt were not available at the time of preparation of Budget 2007, the corresponding amounts in the budget column have been adjusted to the actual closing numbers of the previous year.

3. Expenses

Expenses in the Statement of Operations and Accumulated Deficit are as follows:

i. Transfer payments to other levels of government

	(in millions of dollars)	
	2008	2007
Canada health and social transfer	31,346	28,640
Fiscal arrangements	14,570	13,033
Other major transfers	2,956	4,018
Alternative payments for standing programs ⁽¹⁾	-2,720	-3,177
Total transfer payments to other levels of government.	46,152	42,514

Details (unaudited) can be found in Section I of Volume II of the *Public Accounts of Canada*.

⁽¹⁾ These amounts represent reduced transfer payments to a province that has entered into an arrangement under which the Federal Government provides an abatement for personal income taxes to taxpayers of that province.

ii. Public debt charges

	(in millions of dollars)	
	2008	2007
Public debt charges related to unmatured debt —		
Interest on unmatured debt.	14,230	15,201
Amortization of discounts on Canada and Treasury Bills.	4,694	4,798
Amortization of premiums, discounts and commissions on all other debts.	1,687	1,380
Servicing costs and costs of issuing new borrowings.	53	73
Total.	20,664	21,452
Interest expense related to employee pensions and other future benefits.	12,336	12,137
Other.	325	356
Total public debt charges.	33,325	33,945

Certain comparative figures have been reclassified to conform to the current year's presentation.
Details (unaudited) can be found in Section 3 of this volume.

iii. Total expenses by segment

In 2007-2008 the Government adopted the new recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants regarding segment disclosures. These new recommendations provide guidance on disclosure of detailed information of consolidated financial statements. The Government has defined the segments as the Ministries and Crown corporations and other entities. Additional segmented information is provided in Note 15. The following table presents the total expenses by segment after the elimination of internal transactions:

	(in millions of dollars)	
	2008	2007
Ministries —		
Agriculture and Agri-Food.	3,873	4,741
Atlantic Canada Opportunities Agency ...	340	355
Canada Revenue Agency.	17,464	16,608
Canadian Heritage.	1,811	1,753
Citizenship and Immigration.	1,178	1,073
Economic Development Agency of Canada for the Regions of Quebec ...	306	326
Environment.	1,579	1,725
Finance.	79,258	76,574
Fisheries and Oceans.	1,722	1,701
Foreign Affairs and International Trade ...	4,937	6,481
Governor General.	20	19
Health.	4,929	5,856
Human Resources and Skills Development.	53,937	51,876
Indian Affairs and Northern Development.	6,614	6,083
Industry.	4,541	4,647
Justice.	1,336	1,500
National Defence.	17,546	15,974
Natural Resources.	3,633	2,020
Parliament.	527	511
Privy Council.	309	301
Public Safety and Emergency Preparedness.	8,025	7,536
Public Works and Government Services ...	2,317	2,869
Transport.	3,123	2,648
Treasury Board.	2,068	1,946
Veterans Affairs.	1,303	928
Western Economic Diversification.	251	339
Provision for valuation and other items ...	1,888	-2,140
Total ministries.	224,835	214,250
Crown corporations and other entities.	7,988	7,964
Total expenses.	232,823	222,214

Certain comparative figures have been reclassified to conform to the current year's presentation.
Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

iv. Total expenses by type of resources used in the operations

The Statement of Operations and Accumulated Deficit and the previous table present a breakdown of expenses by segment, which represent the expenses incurred for each of the main functions of the Government. The following table presents the detail of these expenses broken down by the main objects of expense:

Objects of expense	(in millions of dollars)	
	2008	2007
Transfer payments	131,331	124,940
Other program expenses —		
Crown corporations ⁽¹⁾	6,985	6,851
Personnel	35,820	32,923
Transportation and communications	2,978	2,749
Information	295	284
Professional and special services	7,019	6,712
Rentals	1,602	1,471
Repair and maintenance	2,582	2,311
Utilities, materials and supplies	2,894	2,671
Other subsidies and expenses	3,899	3,282
Amortization expenses	3,954	3,807
Loss on disposal of assets	139	268
Total other program expenses	68,167	63,329
Total program expenses	199,498	188,269
Public debt charges	33,325	33,945
Total expenses	232,823	222,214

Details (unaudited) reconciling objects of expense to objects of expenditure can be found in Section 3 of this Volume and details (unaudited) on ministerial expenditures by objects can be found in Section I of Volume II of the *Public Accounts of Canada*.

⁽¹⁾ This amount differs from the expense shown on the Statement of Operations and Accumulated Deficit due to the amortization expenses and loss on disposal of assets of consolidated Crown corporations, which are presented with their respective objects of expense.

v. Significant transactions

Direct lending to Crown corporations

In Budget 2007, the Government announced that, beginning in 2008, it would meet all of the borrowing needs of Business Development Bank of Canada, Canada Mortgage and Housing Corporation, and Farm Credit Canada through direct lending to these Crown corporations. The Government's own debt program has been adjusted to accommodate the additional need for funds. During the year, borrowings of \$4,840 million were advanced under this initiative which has increased the balances of loans, investment and advances and unmatured debt on the Statement of Financial Position.

Transfer payments

In February 2008, the Government approved *An Act respecting payments to a trust established to provide provinces and territories with funding for community development* to provide funding totalling \$1,000 million.

In Budget 2008, the Government announced various one-time transfers to support a number of initiatives. The more significant transfers included the creation of the Public Transit Capital Trust Fund with a transfer of \$500 million and trusts with provinces and territories related to police officers recruitment totalling \$400 million, which were charged to transfer payments to other levels of government. The *Budget Implementation Act* authorizing the payment to the trusts and transfer payment recipients received parliamentary approval in June 2008.

Sale-leaseback transaction

During the year, the Government concluded a transaction involving the sale and subsequent leaseback for twenty-five years of seven buildings. The transaction resulted in proceeds of \$1,353 million.

4. Accumulated Deficit

The Government includes in its revenues and expenses, the transactions of consolidated Crown corporations and other entities controlled by the Government, and of certain accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be identified and that related payments be charged against such revenues. Except for the Employment Insurance Account, any deficiency of payments over revenues must be met through future revenues from these accounts. The following table shows the balances of these consolidated accounts and the equity of the consolidated Crown corporations and other entities included in the accumulated deficit:

	(in millions of dollars)	
	2008	2007
Accumulated deficit, excluding consolidated accounts and accumulated other comprehensive income	519,750	527,070
Consolidated accounts —		
Employment Insurance Account	-56,953	-54,119
Other insurance accounts	-126	-25
Other consolidated accounts	-299	-301
	462,372	472,625
Consolidated Crown corporations and other entities	-4,222	-4,878
Accumulated other comprehensive income	-513	-479
Accumulated deficit	457,637	467,268

Details (unaudited) can be found in Section 4 of this volume.

Enterprise Crown corporations that are recorded under the modified equity basis continued the implementation of a new accounting standard whereby certain unrealized gains and losses on financial instruments are recorded as other comprehensive income. Accumulated other comprehensive income holds any unrealized gains and losses resulting from the change in market value of financial assets that are classified as available-for-sale or derivative instruments used in hedging activities. These unrealized gains and losses are recognized in other comprehensive income, but are excluded from the calculation of net income of the corporations until realized. As a result of implementing the new standard, the financial statements of these enterprise Crown corporations include a transitional adjustment that represents the adjustment of the previous carrying amount of the financial instruments held by the corporations that were classified as available-for-sale or derivative instruments used in hedging activities.

Under the modified equity basis of accounting, the enterprise Crown corporations' other comprehensive income is excluded from the calculation of the Government's annual surplus. It is instead recorded directly against the Government's accumulated deficit. Upon realization of these gains and losses, the associated amounts will be brought into the current period's Statement of Operations. The following table presents the changes in accumulated other comprehensive income:

	(in millions of dollars)	
	2008	2007
Accumulated other comprehensive income at beginning of year	479	
Other comprehensive income —		
Transitional adjustment	-5	527
Net change in unrealized gains and losses (-) on available-for-sale financial instruments	-62	-48
Net change in fair value of derivatives designated as hedges	101	
Other comprehensive income	34	479
Accumulated other comprehensive income at end of year	513	479

5. Unmatured Debt and Other Financial Instruments

i. Unmatured debt

Unmatured debt is composed of the following:

	(in millions of dollars)	
	2008	2007
Market debt —		
Payable in Canadian currency	384,596	408,474
Payable in foreign currencies	9,498	10,372
Total	394,094	418,846
Cross currency swap revaluation account	-1,420	-1,091
Unamortized discounts and premiums on market debt	-6,213	-6,659
Obligation related to capital leases	4,236	3,096
Total	390,697	414,192

Unamortized discounts result from Treasury bills and Canada bills, which are issued at a discount in lieu of interest. Discounts or premiums also result from the Government's bond buy back program and from issuance of the market debt when the face value of the instrument issued differs from the proceeds received. The unamortized portion represents the amount of premium and discount that has not yet been recorded to public debt charges.

The following table presents the contractual maturity of debt issues and interest rates by currency and instrument type at gross value (in Canadian \$):

(in millions of dollars)									
Maturing year	Marketable bonds			Treasury bills	Retail debt ⁽¹⁾	Bonds for Canada Pension Plan	Canada bills	Notes	Total
	Canadian \$	US\$	Euro				US\$	Canada notes ⁽²⁾ and Euro medium-term notes ⁽³⁾	
2009	23,463	2,566	3,314	117,000	2,396	519	1,483	515	151,256
2010	26,829	162			730	71		1,621	29,413
2011	19,278				1,085	425			20,788
2012	20,028				833	16			20,877
2013	17,181				1,441	11			18,633
2014 and subsequent ..	147,023	55			6,583				153,661
	253,802	2,783	3,314	117,000	13,068	1,042	1,483	2,136	394,628
Less: Government's holdings of unmatured debt ⁽⁴⁾	252	218		64					534
Total market debt	253,550	2,565	3,314	116,936	13,068	1,042	1,483	2,136	394,094
Nature of interest rate ⁽⁵⁾	Fixed ⁽⁶⁾	Variable	Fixed	Variable	Variable	Fixed	Variable	Fixed	
Effective weighted average annual interest rates including swaps on foreign currencies bonds and notes	5.10	4.39	4.88	3.60	3.50	10.62	2.59	3.87	
Range of interest rates	2.00 - 11.75	2.69 - 9.70	4.88	2.03 - 4.78	2.50 - 5.50	9.15 - 11.33	1.56 - 4.29	1.90 - 4.50	

Details (unaudited) can be found in Section 6 of this volume.

⁽¹⁾ Includes \$7,442 million of Canada savings bonds that are redeemable on demand.

⁽²⁾ Includes one Canada note issued in Japanese yen of \$515 million.

⁽³⁾ Includes Euro medium-term notes issued in Euros of \$1,621 million.

⁽⁴⁾ Includes \$218 million of securities held for the retirement of unmatured debt.

⁽⁵⁾ Debt with maturity terms of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

⁽⁶⁾ Includes real return bonds which have a variable component based on the consumer price index.

ii. Derivative financial instruments

(a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and other currencies. The Government has entered into interest rate and cross currency swap agreements to facilitate management of its debt structure. In the case of interest rate swap agreements, fixed interest rate funding has been converted to variable rates tied to the Banker's Acceptance rates or London Interbank Offered Rates (LIBOR). In the case of cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US dollars or other foreign currencies with either fixed interest

rates or variable interest rates. As a normal practice, the Government's swap positions are held to maturity. The Government does not enter into swap agreements for speculative purposes.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gains or losses due to fluctuations in the foreign exchange value of the swaps are presented in the cross currency swap revaluation account and are recognized as part of foreign exchange net revenues in the Statement of Operations and Accumulated Deficit.

Swaps with contractual or notional principal amounts outstanding at March 31 are as follows:

Maturing year	(in millions of dollars)			
	2008		2007	
	Interest rate swaps Canadian \$	Cross currency swaps Canadian \$	Interest rate swaps Canadian \$	Cross currency swaps Canadian \$
2008			29	5,453
2009	1,232	2,549	1,386	2,705
2010		3,592		3,578
2011		2,803		2,744
2012		2,236		2,262
2013		2,713		2,844
2014 and subsequent		17,597		13,470
	1,232	31,490	1,415	33,056

(b) Credit risk related to swap agreements

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Standard & Poor's or Moody's. At the time of inception of the agreement, the credit rating of the institution must be at least A-.

The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any counterparty credit loss with respect to its swap agreements.

The following table presents the notional amounts of the swap agreements by ratings assigned by Standard & Poor's:

Standard & Poor's	(in millions of dollars)	
	2008	2007
AA+	5,212	9,649
AA	11,982	6,170
AA-	9,827	16,086
A+	5,496	2,393
A	205	173
	32,722	34,471

iii. Managing foreign currency risk and sensitivity analysis to foreign currency exposures

Interest rate and foreign currency risks are managed using a strategy of matching the duration structure and the currency of the Exchange Fund Account (EFA) assets and the related foreign currency borrowings of the Government of Canada. As at March 31, 2008, the EFA assets and the liabilities funding these assets were effectively "matched", which means that most price changes would affect both sides of the Statement of Financial Position equally. Assets related to the International Monetary Fund are only partially matched, as they are denominated in Special Drawing Rights.

The Government of Canada's foreign currency assets and liabilities are held in mainly three currency portfolios: the US dollar, the Euro and the Japanese yen. At March 31, 2008, a 1 percent appreciation of the Canadian dollar versus the US dollar, the Euro and the Japanese yen would have resulted in a foreign exchange gain of \$2 million due to the unmatched exposure of the US dollar portfolio and in a foreign exchange loss of \$4 million to the unmatched exposure of the Euro portfolio. The Japanese yen portfolio was matched in terms of currency exposure at March 31, 2008.

iv. *Obligation related to capital leases*

The Government's total obligation related to capital leases as at March 31, 2008 is \$4,236 million (\$3,096 million in 2007). Interest on the obligation related to capital leases of \$204 million (\$187 million in 2007) is included in expenses as part of public debt charges. Future minimum lease payments are summarized as follows:

Maturing year	(in millions of dollars)
2009	474
2010	459
2011	454
2012	426
2013	409
2014 and subsequent	5,014
Total minimum lease payments	7,236
Less: imputed interest at the average rate of 6.17 percent	3,000
Obligation related to capital leases	4,236

Details (unaudited) can be found in Section 6 of this volume.

v. *Fair values of financial instruments*(a) *Financial assets and liabilities*

The following table presents the carrying value and the fair value of financial assets and liabilities. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of instruments with a short life span or of a non-negotiable nature are assumed to approximate carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instrument be exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to the unpredictability of future events.

	(in millions of dollars)					
	2008			2007		
	Carrying value	Fair value	Difference	Carrying value	Fair value	Difference
Financial Assets —						
Cash and accounts receivable	82,878	82,878		92,586	92,586	
Foreign exchange accounts	42,299	42,909	610	44,178	44,059	-119
Loans, investments and advances excluding investments in enterprise Crown corporations	28,662	30,563	1,901	24,740	26,633	1,893
Liabilities —						
Accounts payable and accrued liabilities	110,463	110,463		106,511	106,511	
Unmatured debt	390,697	430,946	-40,249	414,192	446,605	-32,413
Public sector pensions	137,371	138,874	-1,503	134,726	132,685	2,041
Other employee and veteran future benefits	47,901	67,480	-19,579	45,123	62,830	-17,707
Other liabilities	5,895	5,895		5,211	5,211	
Net fair value in excess of carrying value			-58,820			-46,305

Certain comparative figures have been restated to conform to the current year's presentation.

Fair values are determined using the following methods and assumptions:

The carrying values of short-term financial instruments are assumed to approximate their fair values due to their short-term maturity and allowances to reduce carrying values. These include cash, tax and other accounts receivable, accounts payable and accrued liabilities, tax payables and interest and matured debt.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are established using market quotes or the discounted cash flow calculated using year-end market interest rates. For portfolio or temporary investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are used to reduce their carrying value to amounts that approximate their estimated realizable value.

For marketable bonds denominated in Canadian dollars and foreign currencies, treasury bills issued in Canadian dollars, Euro medium-term notes and Canada notes, fair values are established using market quotes or the discounted cash flow calculated using year-end market interest and exchange rates. The fair value of bonds issued to the Canada Pension Plan are established using discounted cash flows based on current market yields of instruments with similar characteristics, adjusted for the non-marketability and rollover provisions on the bonds. Fair values of other instruments comprising the unmatured debt are deemed to approximate carrying values due to their short life span or their non-negotiable nature.

The fair values of pension and other employee and veteran future benefits liabilities are assumed to approximate the actuarial value of the accrued benefit obligations net of the fair values of the pension plan assets, which are established at market value for investments and at a discounted net present value for other plan assets.

(b) Derivative financial instruments

The following table presents the fair value of derivative financial instruments with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2008		2007	
	Notional value	Fair value	Notional value	Fair value
Interest rate and cross currency swaps	32,722	1,924	34,471	1,734

Fair values of the swap agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap agreements by using fiscal year-end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated.

6. Public Sector Pensions and Other Employee and Veteran Future Benefits

i. Pension benefits - plan overview

The Government sponsors defined benefit pension plans covering substantially all its employees of the Public Service, as well as Public Service corporations, members of the Canadian Forces including the Reserve Force, members of the Royal Canadian Mounted Police, federally appointed judges and Members of Parliament. In this note, the term "employee benefits" is used in a general manner to apply to plan members of all of these groups.

The Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans represent the three main public sector pension plans. For these plans, pension benefits generally accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service times the average of the best five consecutive years of earnings. The benefits are coordinated with Canada/Quebec Pension Plans benefits and they are indexed to inflation.

Since April 1, 2000, the net amount of contributions less benefits and payments related to post March 2000 service for these three main plans is invested in capital markets. The plans are generally funded from plan members' contributions, employer contributions, and investment earnings. Contributions and payments pertaining to the pre-April 2000 service and other pension plans, which are not invested externally, are recorded in pension accounts within the Accounts of Canada pursuant to pension legislation.

The following table presents a summary of the main pension transactions in the period:

	(in millions of dollars)					
	2008			2007		
	Funded plans	Others	Total	Funded plans	Others	Total
Contributions —						
Employees	1,449	75	1,524	1,317	81	1,398
Public Service corporations	188	10	198	167	10	177
Government	3,126	171	3,297	2,880	170	3,050
Total	4,763	256	5,019	4,364	261	4,625
Benefits paid	367	7,043	7,410	256	6,790	7,046

Details (unaudited) can be found in Section 6 of this volume.

ii. Other future benefits - plan overview

The Government also sponsors a variety of other future benefit plans from which employees and former employees (including military or Royal Canadian Mounted Police members) can benefit, during or after employment or upon retirement. The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. The Government is liable for future payments for the disability and other benefits paid to war veterans, the Canadian Forces retired veterans and still-serving members, their survivors and dependants, as well as to current and former members of the Royal Canadian Mounted Police and their survivors and dependants. Other significant future benefits for which the

Government is liable include the health care and dental plans available to retired employees and their dependants, severance benefits, and workers' compensation benefits.

All of these plans are unfunded. The health care and dental plans are contributory plans, whereby contributions by retired plan members are made in the year in which the benefits are payable. These contributions amounted to \$117 million in 2008 (\$109 million in 2007). The Government's costs and benefits paid are presented net of these contributions.

iii. Future benefit liability and plan assets

The pension and other employee and veteran future benefit liability at March 31, 2008 includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2008	2007	2008	2007
Accrued benefit obligation	178,580	168,255	67,480	62,830
Less: Pension plan assets —				
Investments at market related value	38,691	31,620		
Contributions receivable from employees for past service	781	602		
Total	39,472	32,222		
	139,108	136,033	67,480	62,830
Unamortized estimation adjustments	-1,737	-1,307	-19,579	-17,707
Pension and other employee and veteran future benefit liability	137,371	134,726	47,901	45,123

Details (unaudited) can be found in Section 6 of this volume.

Pension plan assets include marketable investments and contributions receivable from employees for past service buy back elections. The investments are valued at market related values and contributions receivable for past service are discounted to approximate their fair value.

The market related value of investments is established on the basis of an expected rate of return on investments, whereby the fluctuations between the market and expected market value are averaged over a five-year period, within a ceiling of plus or minus 10 percent of the market value. At

March 31, 2008, the market value of the investments is \$38,925 million (\$34,968 million in 2007). These investments include certain assets that were written-down during 2008 as a result of deteriorated credit market conditions. These include \$1,972 million in asset backed commercial papers (ABCP) that were affected by a write-down of approximately \$450 million and investments in collateralized debt obligations (CDO) of \$1,400 million that were affected by a write-down of approximately \$470 million.

Changes in market related values from year to year are recognized on the Statement of Operations and Accumulated Deficit through the expected return on plan assets and the

amortization of the difference between expected values and market related values of plan assets over the estimated average remaining service life of plan members. As a result of these amortization mechanisms, variations in market value may reverse themselves, or change significantly, before they are fully recognized through the Statement of Operations and Accumulated Deficit over time.

iv. Future benefit expense

The pension and other employee and veteran future benefits related expense includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2008	2007	2008	2007
Net expense related to employee pensions and other future benefits —				
Net benefits earned ⁽¹⁾	3,209	2,915	1,570	1,243
Amortization of estimation adjustments	269	-509	1,821	1,318
Plan amendment costs	9	2,138	406	119
Recognition of net unamortized gains		-518		
Total	3,487	4,026	3,797	2,680
Interest expense related to employee pensions and other future benefits —				
Interest on average accrued benefit obligation	11,630	11,148	2,740	2,648
Expected return on average pension plan assets	-2,034	-1,659		
Total	9,596	9,489	2,740	2,648
Total expense related to employee pensions and other future benefits	13,083	13,515	6,537	5,328

Details (unaudited) can be found in Section 6 of this volume.

⁽¹⁾ Other future benefits expense includes a one-time adjustment of \$179 million related to the Reserve Force Retirement Gratuity Program that was enhanced in 2007 and that is recorded in 2008 for the first time.

(a) Cost of plan amendments

In 2008, amendments were made to the *Public Service Superannuation Regulations* to allow members attaining the age of 69 to accrue additional pensionable service and to align certain benefits available to operational service employees at Correctional Service Canada with similar benefits of the Royal Canadian Mounted Police pension plan. These amendments resulted in a one-time estimated past service cost of \$9 million, which is recorded to the future benefit expense and to the year-end accrued benefit obligation.

In 2008, other future benefits were extended to certain eligible survivors of War Veterans and improvements were made through the approval for the opening of new Operational Stress Injury Clinics to better support military personnel, Royal Canadian Mounted Police members and their family in dealing with stress related injuries. These amendments resulted in a one-time estimated past service cost of

\$406 million, which is recorded to the future benefit expense and to the year-end accrued benefit obligation.

In 2007, amendments made to the pension plans had resulted in a one-time estimated past service cost of \$1,347 million for the Public Service pension plan, \$503 million for the Canadian Forces pension plan, \$161 million for the Royal Canadian Mounted Police pension plan and \$127 million for the Canadian Reserve Force pension plan. These amendments had also resulted in the accelerated recognition to expense of net unamortized gains of \$48 million in the Public Service pension plan, \$335 million in the Canadian Forces pension plan and \$135 million in the Royal Canadian Mounted Police pension plan.

In 2007, the extension of the health care and dental retirement benefits to Canadian Forces reservists had also resulted in a one-time estimated past service cost of \$103 million for the health care plan and of \$16 million for the dental plan.

(b) Interest expense

The interest expense calculated on the average actuarial obligation is reported as part of public debt charges. It is presented net of the expected return on the average market related value of pension plan assets. During the year, the actual rate of return of marketable investments calculated on a time-weighted basis was minus 0.3 percent (11.3 percent in 2007). The negative return achieved in 2008 results in part from the write down of \$450 million due to holdings of

ABCP and the write down of \$470 million due to holdings of CDO at year-end. These losses are unrealized at March 31, 2008.

v. Change in accrued benefit obligation and market related value of investments

The changes in the accrued benefit obligation and in the pension investments during the year were as follows:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2008	2007	2008	2007
Accrued benefit obligation at beginning of year	168,255	155,795	62,830	56,929
Benefits earned	4,902	4,460	1,570	1,243
Interest on average accrued benefit obligation	11,630	11,148	2,740	2,648
Benefits paid	-7,410	-7,046	-3,717	-3,528
Administrative expenses	-111	-91	-42	-46
Net transfers to other plans	-374	-268		
Plan amendments	9	2,138	406	119
Actuarial losses	1,679	2,119	3,693	5,465
Accrued benefit obligation at end of year	178,580	168,255	67,480	62,830
Market related value of investments at beginning of year	31,620	24,854		
Expected return on plan assets	2,034	1,659		
Contributions	4,763	4,364		
Benefits, transfers and other	-526	-373		
Actuarial gains	800	1,116		
Market related value of investments at end of year	38,691	31,620		

vi. Actuarial valuations and assumptions

Actuarial valuations of the pension plans are performed every three years for funding purposes. The most recent valuations for the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans were conducted as at March 31, 2005, while the valuations for the Members of Parliament and the federally appointed judges were conducted as at March 31, 2007.

The valuations for pensions and other future benefits, except for the veterans' benefits, are updated annually for accounting purposes based on the most recent or any in-progress triennial valuation. The valuation for the veterans' benefits is performed every year for accounting purposes.

All annual actuarial valuations are prepared using assumptions that are based on Government's best estimates. The valuations are based on the projected benefit method prorated on service, except for the veterans' and workers'

compensation valuations, for which benefits are accrued on an event driven basis. Many assumptions are required for this process, including estimates of future inflation, interest rates, expected return on investments, general wage increases, work-force composition, retirement rates and mortality rates. Estimation adjustments arise when actual experience varies from assumptions. They are amortized over the estimated average remaining service lives of plan members, which represent periods ranging from 5 to 15 years (7 to 16 years in 2007).

The assumptions for the long-term rate of inflation and long-term general wage increase used in the accounting valuations of all the plans are 2.0 percent and 2.9 percent respectively (2.0 percent and 2.9 percent in 2007). The discount rates used to value the liabilities at March 31, 2008 and the corresponding assumptions used in the cost of current service and in the interest expense are as follows:

	2008			2007		
	Liability valuation		Expense valuation	Liability valuation		Expense valuation
	Initial	Ultimate		Initial	Ultimate	
Discount rates - pension liabilities —						
Expected rates of return on pension investments	5.9%	6.3%	6.0%	6.0%	6.3%	6.2%
Expected weighted average of long-term bond rates	7.1%	5.0%	7.3%	7.3%	5.0%	7.6%
Discount rates - other future benefits —						
Expected long-term bonds rates	4.1%	5.0%	4.4%	4.4%	5.0%	4.8%
Cost increase rates - health care —						
Expected health care cost increase rates	8.0%	3.5%	7.9%	7.9%	3.5%	8.1%
Expected year to achieve ultimate rate		2022			2021	

Changes in assumptions can result in significantly higher or lower estimates of liabilities. The following table illustrates the possible impact of a 1 percent change in the main assumptions:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2008	2007	2008	2007
Possible impact on liabilities due to:				
Increase of 1 percent in discount rate	-21,900	-21,300	-8,400	-7,300
Decrease of 1 percent in discount rate	28,100	27,000	10,900	9,300
Increase of 1 percent in inflation rate	21,900	20,700	9,800	7,100
Decrease of 1 percent in inflation rate	-18,100	-17,000	-7,700	-5,500
Increase of 1 percent in general wage increase	5,600	5,200	400	400
Decrease of 1 percent in general wage increase	-4,400	-4,300	-400	-400
Increase of 1 percent in health care cost increase			3,000	2,800
Decrease of 1 percent in health care cost increase			-2,400	-2,200

7. Other Liabilities

Other liabilities are comprised of the following:

	(in millions of dollars)	
	2008	2007
Due to Canada Pension Plan	106	54
Others —		
Government Annuities Account	293	319
Deposit and trust accounts	2,080	1,359
Other specified purpose accounts	3,416	3,479
	5,789	5,157
Total other liabilities	5,895	5,211

i. Due to Canada Pension Plan

As explained in Note 1, the financial activities of the Canada Pension Plan (the Plan) are not included in these financial statements.

The Plan is a federal/provincial program for compulsory and contributory social insurance. It operates in all parts of Canada, except for the Province of Quebec, which has a comparable program. The Plan is administered by the Government of Canada under joint control with the participating provinces. Payments of pensions and benefits from the Plan are financed from contributions by employers, employees and self-employed persons, and from the income earned on investments. As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, 2008, the fair value of the Plan's net assets is \$126,785 million (\$119,831 million in 2007).

The Canada Pension Plan Account (the Account) was established in the Accounts of Canada to record the transactions of the Plan, as well as the amounts transferred to or received from the Canada Pension Plan Investment Fund and the Canada Pension Plan Investment Board. The Plan's deposit with the Receiver General for Canada of \$106 million (\$54 million in 2007) corresponds to the balance in the Account and is reported as the Government's liability to the Plan at March 31, 2008.

Details (unaudited) and the audited financial statements of the Plan can be found in Section 6 of this volume.

ii. Others

The Government Annuities Account, the deposit and trust accounts and the other specified purpose accounts are liability accounts that are used to record transactions made under authorities obtained from Parliament through either the *Financial Administration Act* or other specific legislation. Details (unaudited) on these accounts can be found in Section 6 of this volume.

8. Tax and Other Accounts Receivable

Tax receivables represent tax revenues that were assessed by year-end as well as amounts receivable due to the accrual of tax revenues as at March 31. These accrued receivables are not due until the next fiscal year. They also include other receivables for amounts collected through the tax system such as employment insurance premiums.

The Government has established an allowance for doubtful accounts based on aging of \$8,735 million (\$6,548 million in 2007) in relation to the total tax receivables. It also recorded a provision for bad debts of \$3,749 million (\$3,529 million in 2007), which is charged against other program expenses. The details of the tax receivables and allowance for doubtful accounts are as follows:

	(in millions of dollars)					
	2008			2007		
	Total tax receivables	Allowance for doubtful accounts	Net	Total tax receivables	Allowance for doubtful accounts	Net
Income tax receivables —						
Individuals	37,164	3,838	33,326	34,920	3,490	31,430
Employers	13,912	768	13,144	14,562	555	14,007
Corporations	10,686	1,456	9,230	9,665	1,055	8,610
Non-residents	1,117	180	937	1,081	66	1,015
Goods and services tax receivable	10,324	2,176	8,148	11,508	1,326	10,182
Customs duties receivable	269	22	247	220	26	194
Excise taxes and duties receivable	1,165	295	870	1,084	30	1,054
Total	74,637	8,735	65,902	73,040	6,548	66,492

Details (unaudited) can be found in Section 7 of this volume.

Other accounts receivable represent billed or accrued financial claims arising from amounts owed to the Government at year-end. Total other accounts receivable amount to \$4,510 million (\$4,581 million in 2007) and are presented net of an allowance for doubtful accounts of \$1,263 million (\$1,183 million in 2007). Further details (unaudited) can be found in Section 7 of this volume.

9. Foreign Exchange Accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. The Government keeps certain investments in its Exchange Fund Account to provide general liquidity and to promote orderly conditions in the foreign exchange market for the Canadian dollar. As at March 31, 2008, the fair value of the marketable securities contained in the Exchange Fund Account was \$40,403 million (\$38,860 million in 2007). Further details on these investments are provided in the audited financial statements of the Exchange Fund Account in Section 8 of this volume.

The following table presents the balances of the foreign exchange accounts:

	(in millions of dollars)	
	2008	2007
International reserves held in the Exchange Fund Account —		
Cash and short-term deposits	1,916	4,484
Marketable securities	39,891	39,055
Other assets	1,097	1,134
Total	42,904	44,673
International Monetary Fund —		
Subscriptions	10,752	11,106
Total	53,656	55,779
Less:		
International Monetary Fund —		
Notes payable	10,041	10,242
Special drawing rights allocations	1,316	1,359
Total	11,357	11,601
Total foreign exchange accounts	42,299	44,178

Details (unaudited) can be found in Section 8 of this volume.

10. Crown Corporations and Other Entities

The Government wholly owns forty-two parent Crown corporations. There are also a number of not-for-profit corporations and other government business enterprises that meet the definition of control for financial reporting purposes and that are included in the reporting entity of the Government.

Some of these corporations rely on the Government for most of their financing. There are twenty-three Crown corporations and four not-for-profit corporations whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Broadcasting Corporation, Marine Atlantic Inc. and VIA Rail Canada Inc. The major consolidated not-for-profit corporations are the Canada Foundation for Innovation and the Canada Millennium Scholarship Foundation. Details (unaudited) of these corporations are included in Section 4 of this volume.

Other Crown corporations are government business enterprises that are able to raise substantial portions of their revenues through commercial business activity and are self-sustaining. These Crown corporations are called enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Canada.

There is also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are controlled by the Government. These are referred to as other government business enterprises. The major other government business enterprises include the Canadian Wheat

Board, the St. Lawrence Seaway Management Corporation, and the Port Authorities of Halifax, Montreal, Quebec and Vancouver Fraser.

For enterprise Crown corporations and other government business enterprises, the Government records these investments under the modified equity method, whereby the cost of its equity is reduced by dividends received and adjusted to include the annual net profits and losses of these corporations, after elimination adjustments of unrealized inter-organizational gains and losses. Their assets and liabilities are not included in these financial statements, except for their borrowings, which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations. Where the Government has advanced funds to the corporations to support their direct lending activities, the amounts are recorded as loans and advances by the Government.

The Government also reports any amounts receivable from or payable to these corporations. Other comprehensive income from enterprise Crown corporations is recorded directly to the Government's accumulated deficit and net debt. Under the modified equity basis of accounting, the corporations' accounts are not adjusted to the Government's basis of accounting. Most corporations follow Canadian generally accepted accounting principles used by private sector companies.

The following table presents the Government's recorded investment in significant enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)	
	2008	2007
Loans and advances —		
Canada Mortgage and Housing Corporation	4,393	4,651
Farm Credit Canada	3,840	
Business Development Bank of Canada	1,000	
Other	134	98
Total loans and advances	9,367	4,749
Investments —		
Canada Mortgage and Housing Corporation	7,287	6,342
Export Development Canada	5,923	5,749
Business Development Bank of Canada	1,867	1,808
Canada Post Corporation	1,457	1,440
Farm Credit Canada	1,777	1,462
Canada Deposit Insurance Corporation	1,004	948
Other	2,892	2,605
Total investments	22,207	20,354
Total	31,574	25,103
Less:		
Amount expected to be repaid from future appropriations	1,388	1,420
Unamortized discounts and premiums	19	
Total	30,167	23,683

Details (unaudited) can be found in Section 9 of this volume.

The following table presents the summary financial position and results of enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)	
	2008	2007
Assets		
(including capital assets, inventories and prepaid expenses of \$8,299 (\$6,464 in 2007))	276,882	237,433
Liabilities	254,758	217,159
Net equity as reported	22,124	20,274
Elimination adjustments	83	80
Net equity	22,207	20,354
Revenues	29,536	25,278
Expenses	25,341	20,149
Net income for the year as reported	4,195	5,129
Elimination adjustments	60	207
Net income	4,255	5,336
Other changes in equity —		
Other comprehensive income	34	479
Dividends ⁽¹⁾	-2,436	-2,604
Capital		3
	1,853	3,214
Opening net equity	20,354	17,140
Closing net equity	22,207	20,354
Contractual obligations	11,179	8,763
Contingent liabilities	3,344	3,006

Details (unaudited) can be found in Section 9 of this volume.

⁽¹⁾ Amounts reported as dividends include \$1,921 million (\$1,984 million in 2007) from the Bank of Canada.

Non Public Property (NPP), as defined under the *National Defence Act*, consists of money and property contributed by Canadian Forces members and is administered for their benefit by the Canadian Forces Personnel Support Agency (CFPSA). The CFPSA is responsible for delivering selected morale and welfare programs, services and activities through three operational divisions, Canadian Forces Exchange System (CANEX), Personnel Support Programs and Service Income Security Insurance Plan (SISIP) Financial Services. Under the *National Defence Act*, NPP is explicitly excluded from the *Financial Administration Act*. The Government provides some services related to NPP activities such as accommodation and security for which no charge is made. The cost of providing these services is included in the financial statements of the Government of Canada. CFPSA administered estimated revenues and expenses of \$305 million and \$300 million respectively for 2007-2008 and net equity of \$560 million at March 31, 2008 which are excluded from the financial statements of the Government of Canada.

11. Other Loans, Investments and Advances

The following table presents a summary of the balances of other loans, investments and advances by category:

	(in millions of dollars)	
	2008	2007
National governments, including developing countries and international organizations —		
National governments including developing countries	554	697
International organizations	14,476	14,155
Total	15,030	14,852
Other loans, investments and advances —		
Provincial and territorial governments	3,744	4,643
Other loans, investments and advances	19,511	19,101
Total	23,255	23,744
Total	38,285	38,596
Less: allowance for valuation	17,583	17,185
Total	20,702	21,411

Details (unaudited) can be found in Section 9 of this volume.

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade which are administered by Export Development Canada. These loans bear interest at rates varying from 0 percent to 9.0 percent, and are repayable over 1 to 55 years, with final instalments in 2045.

Loans, investments and advances to international organizations include Canada's subscriptions to the share capital of international banks as well as loans and advances to associations and other international organizations. These subscriptions are composed of both paid-in and callable capital. They do not provide a return on investment but are repayable on termination of the organization or withdrawal from it. Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms.

Loans to provinces and territories include loans made under relief acts and other legislation. These loans bear interest at rates varying from 0 percent to 9.5 percent, and are repayable over 1 to 50 years, with final instalments in 2016.

Other loans, investments and advances include portfolio investments and loans and advances under various programs to individuals and organizations which include loans under the Canada Student Loans Program of \$10,908 million (\$9,876 million in 2007), and loans for development of export trade which are administered by Export Development Canada of \$1,890 million (\$2,321 million in 2007). Loans under the Canada Student Loans Program are provided interest-free to full-time students and afterwards bear interest at

either a variable prime rate plus 2.5 percent or a fixed prime rate plus 5.0 percent. The repayment period is generally 10 years. Loans for development of export trade bear interest at rates varying from 0 percent to 9.0 percent, and are repayable over 1 to 20 years, with final instalments in 2022.

12. Tangible Capital Assets

Tangible capital assets consist of acquired, built, developed or improved tangible assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services, including military activities. They include land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements and assets under construction. Software and leasehold improvements include only the cost of assets acquired since April 1, 2001.

Tangible capital assets do not include immovable assets located on Indian reserves. In addition, the cost of works of art and museum collections consisting mainly of paintings, sculptures, drawings, prints, photographs, monuments, films

and videos are charged to expense in the fiscal year in which they are acquired.

Except for land, the cost of tangible capital assets used in Government operations is generally amortized on a straight-line basis over the estimated life of the asset as follows:

Buildings	20 to 40 years
Works and infrastructure ⁽¹⁾	5 to 40 years
Machinery and equipment	3 to 30 years
Vehicles	3 to 40 years
Leasehold improvements	lesser of useful life of improvement or lease term
Assets under construction	once in service, in accordance with asset type
Assets under capital leases	in accordance with asset type

⁽¹⁾ Except for the Confederation Bridge, which is amortized over 100 years.

The following table presents a summary of the transactions and balances for the main categories of tangible capital assets:

	(in millions of dollars)									
	Cost				Accumulated amortization					
	Opening balance	Acquisitions	Disposals and adjustments ⁽¹⁾	Closing balance	Opening balance	Amortization expense	Disposals and adjustments	Closing balance	Net book value 2008	Net book value 2007
Land	1,399	20	49	1,370					1,370	1,399
Buildings	18,706	93	-134	18,933	9,595	658	286	9,967	8,966	9,111
Works and infrastructure	11,002	73	-237	11,312	6,156	345	48	6,453	4,859	4,846
Machinery and equipment	20,829	732	-1,524	23,085	12,160	1,394	-360	13,914	9,171	8,669
Vehicles (ships, aircraft and others)	31,723	590	-1,184	33,497	18,390	1,203	-12	19,605	13,892	13,333
Leasehold improvements	1,641	49	-137	1,827	883	139	1	1,021	806	758
Assets under construction	7,813	4,162	3,176	8,799					8,799	7,813
Assets under capital leases	4,367	238	-102	4,707	1,260	215	80	1,395	3,312	3,107
Total	97,480	5,957	-93	103,530	48,444	3,954	43	52,355	51,175	49,036

Details (unaudited) can be found in Section 10 of this volume.

⁽¹⁾ Disposals and adjustments include assets under construction of \$2,225 million that were transferred to other categories upon completion of the assets.

13. Contractual Obligations

The nature of government activity results in some large multi-year contracts and agreements including thousands of international treaties, protocols and agreements of various size and importance. Any financial obligations resulting from these are recorded as a liability when the terms of these contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. Major contractual obligations that will generate expenditures in future years and that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2008	2007
Transfer payment agreements	44,639	44,949
Acquisition of property and equipment, and goods and services	18,449	18,623
Operating leases	2,403	2,178
International organizations	1,791	2,204
	67,282	67,954

Details (unaudited) can be found in Section 11 of this volume.

Estimated future expenditures related to these contractual obligations are as follows:

Year	(in millions of dollars)
2009	15,095
2010	11,553
2011	6,706
2012	4,590
2013	3,743
2014 and subsequent	25,595
	67,282

Details (unaudited) can be found in Section 11 of this volume.

i. Transfer payment agreements

Obligations related to transfer payment agreements include an amount of \$26,525 million (\$28,121 million in 2007) related to various contractual obligations of the Government through the Minister's account held at Canada Mortgage and Housing Corporation (CMHC) for social housing programs. Honouring these obligations currently amounts to about \$1,700 million per year. The amounts reported for CMHC under obligations for transfer payment agreements for fiscal year 2007-2008 reflect the total estimated remaining contractual obligations that extend for periods up to 35 years.

ii. Operating leases

The Government rents premises and equipment under operating leases which expire at various dates. Future mini-

mum lease payments as at March 31, 2008, total \$2,403 million (\$2,178 million in 2007).

14. Contingent Liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. They are grouped into contingent liabilities related to: guarantees by the Government, international organizations, contaminated sites, claims and pending and threatened litigation, and insurance programs.

i. Guarantees by the Government

The guarantees of the Government include the guarantees of the borrowings of agent enterprise Crown corporations, of certain other government business enterprises and of non-agent enterprise Crown corporations, guarantees of certain loans made by agent enterprise Crown corporations, guarantees, either collective or specific, of the loans of certain individuals and businesses obtained from private sector and guarantees of Government insurance programs. At March 31, 2008, these guarantees amount to \$181,253 million (\$151,446 million in 2007) for which an allowance of \$602 million (\$815 million in 2007) has been recorded.

ii. International organizations

The Government has callable share capital in certain international organizations that could require payments to those agencies. As at March 31, 2008, callable share capital amounts to \$13,236 million (\$14,690 million in 2007).

iii. Contaminated sites

The Government has identified approximately 20,000 sites for assessment, remediation and monitoring. Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites and unexploded explosive ordnance affected sites where the Government is obligated or likely obligated to incur such costs. The Government has identified approximately 2,390 sites (2,660 sites in 2007-restated), where such action is possible and for which a liability of \$3,661 million (\$3,134 million in 2007) has been recorded. A liability of \$3,008 million (\$2,928 million in 2007) was also recorded for decommissioning nuclear facilities bringing the recorded environmental liability to \$6,669 million (\$6,062 million in 2007).

The Government has estimated additional clean-up costs for which it may be potentially liable of \$2,203 million (\$3,243 million in 2007). These costs are not accrued as they are not considered likely to be incurred. The Government's ongoing efforts to assess contaminated sites and unexploded explosive ordnance affected sites may result in additional environmental liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. Any additional liabilities will be accrued in the year in which they become known.

iv. Claims and pending and threatened litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. These claims include items with pleading amounts and many where an amount is not specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Government has recorded an allowance for claims and litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Certain large and significant claims are described below:

Comprehensive land claims: Comprehensive land claims are negotiated in areas where aboriginal title has not been dealt with by treaty or by other legal methods. In such cases, the claim is based on an aboriginal group's traditional use and occupancy of that land. There are currently 75 (71 in 2007) comprehensive land claims under negotiation, accepted for negotiation or under review. A liability of \$3,400 million (\$3,400 million in 2007-restated) is estimated for claims that have progressed to a point where quantification is possible. The remaining claims are still in the early stage of negotiations and cannot yet be quantified.

Assessed taxes under objection or appeal: As at March 31, 2008, an amount of \$10,353 million (\$10,027 million in 2007) of federal and provincial taxes assessed was under objection at Canada Revenue Agency and an amount of \$2,134 million (\$2,164 million in 2007) was being appealed to either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

Other: In September 1999, the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* were amended to enable the federal government to deal with excess amounts in the superannuation accounts and pension funds governed by these Acts. The legal validity of these provisions has since been challenged in the Ontario Superior Court of Justice. On November 20, 2007, the Court rendered its decision and dismissed all the claims of the plaintiffs. Several of the plaintiffs are currently appealing this decision to the Ontario Court of Appeal. The outcome of these appeals is not determinable at this time.

v. Insurance programs

Three agent enterprise Crown corporations operate insurance programs for the Government. In the event that the corporations have insufficient funds, the Government will have to provide financing. The Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to \$100,000 deposited with each member bank, trust or loan company; Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions and the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act* through the Mortgage-Backed Securities program and the bonds issued by the Canada Housing Trust through the Canada Mortgage Bond program; and Export Development Canada provides export and foreign investment insurance to help with export trade. At March 31, 2008, total insurance in force amounts to \$1,021,569 million (\$897,490 million in 2007). The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Further details (unaudited) can be found in Section 11 of this volume.

15. Segmented information

The presentation by segment is based on the ministry structure reported in the 2007-2008 Estimates, which represents the grouping of the activities for the departments and agencies for which a Minister is responsible, and the Crown corporations and other entities as described in Note 10. The five main ministries are reported separately and the others are regrouped with the provision for valuation and other items.

The presentation by segment is based on the same accounting policies as those described in the Summary of significant accounting policies in Note 1. The following tables present the Statement of Operations by Ministry and Crown corporation and other entity before the elimination of internal transactions for the year ended March 31:

(in millions of dollars)

	2008							
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other minist- ries	Crown corpo- rations and other entities	Adjustments ⁽¹⁾ Total
REVENUES								
TAX REVENUES —								
Income tax revenues	159,384							159,384
Other taxes and duties	19,482				24,725			44,207
TOTAL TAX REVENUES	178,866				24,725			203,591
EMPLOYMENT INSURANCE PREMIUMS			16,877					-319 16,558
OTHER REVENUES —								
Crown corporation revenues							11,934	-5,430 6,504
Other program revenues	4,515	829	4,373	501	1,628	9,040	311	-7,302 13,895
Foreign exchange net revenues		1,872						1,872
Total other revenues	4,515	2,701	4,373	501	1,628	9,040	12,245	-12,732 22,271
TOTAL REVENUES	183,381	2,701	21,250	501	26,353	9,040	12,245	-13,051 242,420
EXPENSES								
TRANSFER PAYMENTS —								
Old age security benefits, guaranteed income supplement and spouse's allowance			31,955					31,955
Other levels of government		45,341			3	808		46,152
Employment insurance benefits			14,298					14,298
Children's benefits	9,420		2,474					11,894
Other transfer payments	607	286	2,130	176	137	23,048	765	-117 27,032
Total transfer payments	10,027	45,627	50,857	176	140	23,856	765	-117 131,331
Other program expenses—								
Crown corporation expenses							7,574	-234 7,340
Other program expenses	7,607	518	6,778	17,553	8,033	31,096		-10,758 60,827
Total other program expenses	7,607	518	6,778	17,553	8,033	31,096	7,574	-10,992 68,167
Total program expenses	17,634	46,145	57,635	17,729	8,173	54,952	8,339	-11,109 199,498
Public debt charges		35,062		39		166		-1,942 33,325
TOTAL EXPENSES	17,634	81,207	57,635	17,768	8,173	55,118	8,339	-13,051 232,823

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

⁽¹⁾ Represents consolidation adjustments to eliminate internal transactions.

(in millions of dollars)

	2007							
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other minis- tries	Crown corpo- rations and other entities	Adjustments ⁽¹⁾ Total
REVENUES								
TAX REVENUES —								
Income tax revenues	153,099							153,099
Other taxes and duties	19,347				25,970			45,317
TOTAL TAX REVENUES	172,446				25,970			198,416
EMPLOYMENT INSURANCE PREMIUMS			17,109					-320 16,789
OTHER REVENUES —								
Crown corporation revenues							12,661	-5,158 7,503
Other program revenues	3,850	960	4,226	445	1,548	7,030	199	-6,714 11,544
Foreign exchange net revenues		1,714						1,714
Total other revenues	3,850	2,674	4,226	445	1,548	7,030	12,860	-11,872 20,761
TOTAL REVENUES	176,296	2,674	21,335	445	27,518	7,030	12,860	-12,192 235,966
EXPENSES								
TRANSFER PAYMENTS —								
Old age security benefits, guaranteed income supplement and spouse's allowance			30,284					30,284
Other levels of government		41,241	650		3	620		42,514
Employment insurance benefits			14,084					14,084
Children's benefits	9,430		1,784					11,214
Other transfer payments	409	994	1,918	196	166	22,408	821	-68 26,844
Total transfer payments	9,839	42,235	48,720	196	169	23,028	821	-68 124,940
Other program expenses—								
Crown corporation expenses							7,364	-153 7,211
Other program expenses	6,908	449	6,711	15,982	7,543	28,568		-10,043 56,118
Total other program expenses	6,908	449	6,711	15,982	7,543	28,568	7,364	-10,196 63,329
Total program expenses	16,747	42,684	55,431	16,178	7,712	51,596	8,185	-10,264 188,269
Public debt charges		35,685		46		142		-1,928 33,945
TOTAL EXPENSES	16,747	78,369	55,431	16,224	7,712	51,738	8,185	-12,192 222,214

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

⁽¹⁾ Represents consolidation adjustments to eliminate internal transactions.

**SUPPLEMENTARY INFORMATION
OBSERVATIONS OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA
FOR THE YEAR ENDED MARCH 31, 2008**

For the tenth consecutive year, the government has received an unqualified audit opinion on the summary financial statements. I congratulate the government on this accomplishment especially because an unqualified audit opinion is achieved by few countries. Each year, this involves a great deal of work by public servants throughout government, both in individual departments and in central agencies. The purpose of these Observations is to comment on matters that will require continuing attention in future years.

MANAGEMENT ESTIMATES—CANADA REVENUE AGENCY

Allowance for doubtful accounts

The allowance for doubtful tax receivables is a significant management estimate that must be assessed each year in my audit of the financial statements of the government. For 2008, the amount of tax receivables is \$74.6 billion, and the associated allowance or amount determined to be uncollectible is \$8.7 billion.

A project to develop a new methodology for the government's allowance for doubtful tax receivables began in Fall 2006 with involvement of a joint working group of the Department of Finance, the Office of the Comptroller General and Canada Revenue Agency. In the Spring 2007, I encouraged the government to proceed with the project and to discuss the proposed methodology with us as soon as possible to ensure that it would meet each of our needs.

This project was an important initiative by the government to improve the quality of this complex management estimate. The government used its new estimation model, which now considers historical loss experience and the aging of tax receivables, for determining this year's allowance estimate.

Throughout this project data integrity problems, concerns with management assumptions and mathematical errors were noted, which contributed to ongoing refinements of the methodology. As a result, delays were encountered in finalizing this year's estimate. We are of the view that the Office of the Comptroller General and the Department of Finance should have more actively monitored progress to ensure timely completion of this important project, including ensuring the data integrity issues were resolved on a timely basis.

For 2008, I have concluded the government's estimate relating to the allowance for doubtful tax receivables is presented fairly in the government's financial statements. However, in my view, improvements are still required before the government can expect to have a reliable and timely methodology for estimating its allowance for doubtful tax receivables in future years.

I expect to receive a detailed plan from the government, with firm commitments, for improving the current estimation model and addressing the data integrity concerns.

Tax revenue estimates

Accrual accounting for tax revenues is intended to ensure that the government recognizes tax revenues in the period when the taxable activity occurs, rather than when the government receives the cash. Tax revenues are the largest and most significant of the management estimates in the government's financial statements. It is important that the government regularly monitor the reliability of its estimation processes and modify them, where necessary, to improve the accuracy of its reported tax revenues. Since the introduction of accrual accounting in 2003, my Office has regularly expressed to the government the need for constant monitoring and improvement of the process by which it produces the year-end tax revenue estimates.

Last year, I reported that the government continually understates its tax revenues earned but not yet assessed at year-end, particularly in the area of corporate tax revenues. These amounts are included in the following year's revenues reported in the Public Accounts and have been consistent from year to year. As a result, the understatement is not significant enough for us to conclude that the financial statements do not fairly present the government's financial position and results of operations. An extra year of comparative data now confirms that this pattern is continuing.

In March 2008, the Standing Committee on Public Accounts asked for modifications to the tax revenue estimation methodology. In response, three changes were made to the methodology and in the March 31, 2008 tax revenue estimates. These changes are designed to address some of the recurring variances between actual and estimated individual and corporate taxes. The impact of these changes on the overall accuracy of the government's reported tax revenues will only be known in the future when tax assessments are completed.

While I recognize the complexity of the process and the time it continues to demand, identifying and implementing improvements to this management estimate on an ongoing basis needs to continue to be a priority.

DEPARTMENTAL FINANCIAL STATEMENTS

Last year I discussed an initiative of the government to transform and strengthen public sector financial management, which included a plan to have the annual financial statements of 22 large departments audited. I reviewed the progress of these departments toward meeting this objective and identified key areas of work that needed to be done. This year, my Office has continued to follow the progress made on this important initiative.

Readiness assessments and action plans

In my 2007 Observations, I reported there were still departments that needed to undergo an audit readiness assessment. I am pleased to report that all of the 22 large departments have now completed an assessment of audit readiness. Common observations resulting from these reviews continue to be related to a lack of documentation to support balances and challenges with departmental information technology, such as manual adjustments required in many of the legacy systems.

The government has required that all departments implement a strategy to address the identified key areas for improvement. As with any significant undertaking, once these key areas have been identified, an action plan is needed to address specific deficiencies and related actions, establish time frames for resolving these issues, and assign responsibilities.

This year I observed that departments vary considerably in the quality and progress of their delivery on their action plans

- Eleven departments have prepared detailed action plans addressing specific deficiencies and stipulating deadlines for resolution and assignment of responsibility. In these departments, senior managers or delegated individuals have been monitoring progress.
- The remaining departments have summary level action plans or are in the process of preparing and finalizing the specific details of their action plan.

There is also considerable variation in the projected time frames within which departments expect to address deficiencies and be prepared for an external audit. One department has indicated that it is ready now. Two departments anticipate being ready during the 2008-09 fiscal year. Three departments expect to be ready by 2009-10. The remaining sixteen departments have indicated that they will be ready only after 2011.

**SUPPLEMENTARY INFORMATION
OBSERVATIONS OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA
FOR THE YEAR ENDED MARCH 31, 2008**

For the tenth consecutive year, the government has received an unqualified audit opinion on the summary financial statements. I congratulate the government on this accomplishment especially because an unqualified audit opinion is achieved by few countries. Each year, this involves a great deal of work by public servants throughout government, both in individual departments and in central agencies. The purpose of these Observations is to comment on matters that will require continuing attention in future years.

MANAGEMENT ESTIMATES—CANADA REVENUE AGENCY

Allowance for doubtful accounts

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First time review of departments' readiness

During the fall of 2008, my Office will undertake a review of the readiness of the Department of Justice to prepare departmental financial statements that are auditable using reliance upon controls as the primary source of audit assurance. Department of Justice management and the Office of the Comptroller General have determined that the Department is ready for this evaluation.

Government Level—Status

Over the past year, the Office of the Comptroller General has taken several steps to strengthen its role and the support it provides to the departments toward advancement of this initiative. These steps include

- coordinating monthly meetings with the departments to share best practices and provide necessary guidance,
- reviewing all completed audit readiness assessment documents,
- reviewing unaudited financial statements, and
- developing and discussing with departments a draft policy on financial information and reporting related to the production of audited financial statements.

In discussions my Office had with the departments, many indicated that they are benefiting from the monthly meetings and that some guidance is being provided. It is important for the Office of the Comptroller General to continue providing this support and to work with the departments to identify their specific needs.

As part of the Management Accountability Framework, the Treasury Board of Canada Secretariat continues to assess the progress each department is making in its preparation for audited departmental financial statements, including the actions each department has taken to resolve internal control weaknesses previously reported by my Office.

Continuing challenges

It has now been two years since the Office of the Comptroller General committed to resolving some key accounting and reporting issues. Although the Office of the Comptroller General has conducted discussions with my Office and external consultants, final resolution of these issues has yet to be achieved. The most significant of these outstanding issues relate to

- recognition of an asset or liability for an amount due to or from the Consolidated Revenue Fund,
- recognition of appropriations on the statement of operations,
- recognition and expanded guidance relating to services provided without charge, and
- recognition of liabilities that are currently only recorded centrally and not on the departments' financial statements.

Summary

I reiterate one of my comments from last year, that when departments are ready for an audit, my Office will gladly play its part in the process. This initiative needs to continue to focus on the objective of improving internal controls and providing better financial information.

Based on the information provided to us, and based on our discussions with the departments and the Office of the Comptroller General, I am pleased that progress has been made on this initiative. However, it is still my view that most departments have much work to do to achieve the goal of readiness for an efficient audit of their financial statements, and that the Office of the Comptroller General must continue to provide leadership on this project.

ACCRUAL-BASED BUDGETING AND APPROPRIATIONS BY DEPARTMENTS AND AGENCIES

I reported last year that the government was making some progress on the issue of accrual budgeting and appropriations for departments and agencies. This year, the government has continued its effort with a focus on the departments' implementation of accrual-based budgeting, but not accrual appropriations.

Departments are not yet presenting their budgets and appropriations on a full-accrual basis. Having accrual-based budgeting results in improved financial oversight as the plans and related results are on the same basis of accounting and therefore result in better transparency and accountability. Appropriations prepared on an accrual basis would provide Parliament with information for control and approval of spending that is on the same basis as the overall government plan and the summary financial statements.

The government presented to Parliament models and implementation requirements for extending accrual accounting to budgeting and appropriations. A parliamentary *ad hoc* working group was created to review and provide advice on the accrual-based budgeting and appropriations models presented by the Treasury Board of Canada Secretariat. This group recommended a model it felt would best meet the needs of the government, although some deficiencies were noted in the recommended model.

I provided my comments on this model, including my concern that several significant issues raised in the report of the Standing Committee of Government Operations and Estimates were not addressed. In particular, the proposed model does not explain how budgeting for long-term assets and liabilities would be considered.

The government has outlined a plan to implement accrual-based budgeting on a phased basis. The implementation plan will start with a two-year pilot project involving ten departments. Starting in the 2009–10 fiscal year, this pilot group of departments will be expected to present a future-oriented statement of operations, which will include actual results to date and forecasted numbers for the remainder of the year, in their Report on Plan and Priorities, followed by a full set of future-oriented financial statements in the following year. All other departments will start in 2011–12, using the same approach as the pilot group.

I noted that the government's plan does not include a specific target date when it will put into practice accrual appropriations. The plan indicates that the government will evaluate the results and identify any issues or requirements to be addressed, such as changes to legislation, before introducing accrual appropriations. Based on the current approach, the government plans to conduct an evaluation of the costs and benefits of accrual appropriations in 2012–13, after the implementation of accrual-based budgeting.

I am disappointed that after many years of studying this issue, the models proposed by government all had an annual focus that does not include long-term budgeting for assets and liabilities and that the government has yet to make a commitment on an implementation date for accrual appropriations.

INTERNATIONAL FINANCIAL REPORTING STANDARDS

Background

In 2008, the Canadian Accounting Standards Board confirmed that International Financial Reporting Standards (IFRS) will replace Canada's current generally accepted accounting principles. The official changeover date is for fiscal years beginning on or after January 1, 2011. At this time, there are no plans to replace the Canadian public sector generally accepted accounting principles – the basis of accounting for the government's financial statements. However, this change will affect the government's Crown corporations, based on a decision by the Public Sector Accounting Board.

The conversion to IFRS will have a significant impact on the underlying accounting policies for entities subject to these requirements. Below I outline the significant transition issues for both the affected entities and the government.

Impact on federal Crown corporations

In order to comply with the changeover to international standards, Crown corporations will have to undertake a rigorous conversion process. They will need to make a significant investment in human and financial resources in order to meet the deadline. It is imperative for Crown corporations to begin an analysis of these new standards that would identify differences between their current accounting policies and IFRS, and any required changes to underlying processes and information systems. It is also imperative that Crown corporations prepare action plans that address all significant aspects of the conversion to international financial reporting standards. To date, 20 of the 50 federal Crown corporations have completed or are in the process of making these necessary impact assessments.

During the year, the Treasury Board of Canada Secretariat initiated a Crown corporation discussion group to encourage information sharing within the Crown corporation community, and to discuss topics pertinent to IFRS. A significant number of Crown corporations have been attending the information sessions, showing that this type of venue can provide valuable assistance to Crown corporations dealing with strategies and challenges regarding the implementation of IFRS. I support this initiative and encourage continued sharing of best practices.

Impact on the government

Currently there are no plans to replace public sector accounting standards with IFRS. However, the requirement for Crown corporations to adopt IFRS will affect the government's preparation of its summary financial statements. Under the current framework, the accounting policies of certain Crown corporations must be harmonized with the government's accounting policies before the financial results of the Crown corporations can be consolidated and reported in the government's financial statements. The move to IFRS will thus require the government to identify the differences between the old and new accounting policies to ensure that it has all the information necessary for the adjustments required for the preparation of the summary financial statements. The government will also need to ensure it has provided proper guidance to Crown corporations for reporting the required adjustments.

The move to international financial reporting standards will impact more than the year-end reporting process. The government will need to consider the impact of these new standards on its business decisions, such as the information used for the preparation of budgets and the Estimates.

Conclusion

The move to IFRS is the most significant change to Canadian financial reporting in decades. It is important that the government and its Crown corporations carefully plan for the change to international standards, to ensure that the transition is both smooth and cost-effective.

STATUS OF ITEMS REPORTED IN PREVIOUS YEARS

Observation	Current status
Year-end transactions	<p>According to public sector accounting standards, government transfers are to be recognized in a government's financial statements as an expense during the period in which the events giving rise to the transfer occur, as long as</p> <ul style="list-style-type: none"> • the transfer is authorized; • eligibility criteria, if any, have been met by the recipient; and • a reasonable estimate of the amount can be made. <p>In Budget 2008, the government announced various one-time transfers to support a number of initiatives. When I assessed the accounting for the year-end transactions of the government, I concluded that the government's accounting treatment was appropriate.</p>
Canada Border Services Agency—Tax revenue system deficiencies	<p>In the past, I have stated my view that improvements are needed in the Canada Border Services Agency's tax revenue accounting systems and practices. The accrual of tax revenues is assessment-based and gathers data primarily from the various tax program systems. These were not designed to function as accounting systems. Significant adjustments to accounting data are necessary to report revenues and receivables on an accrual basis. This manipulation of data involves complex and cumbersome manual processing and reconciliation. These nonetheless fail to explain differences between the amounts receivable in the general ledger and the various reports taken from the tax program systems in support of the reported amounts.</p> <p>Management of Canada Border Services Agency has identified underlying causes of some of their unreconciled differences. However, unexplained differences remain at year-end.</p>
National Defence inventory, repairable spare parts and realty asset records	<p>I acknowledge the progress National Defence has made in past years in the recording of quantities and value, and the importance the Department has placed on continued improvements in the accounting systems and practices related to its inventory. However many issues still remain such as obsolescence, pricing, policy development and the application of prescribed practices. Continued action by National Defence is recommended to ensure that the value of inventory and repairable spare parts is properly reflected in the summary financial statements.</p> <p>National Defence has also been challenged in the proper recording and amortizing of the costs of capital assets of the Department. In particular, the subledger system used to capture the data for land, buildings and works has not been reconciled to the general ledger in a timely and accurate manner. The Department made progress in this area during the year as it identified this as a priority area and has strengthened business practices and system controls. It is important that the Department continues its work in this area to ensure that the information recorded in the general ledger is accurate, complete and timely.</p>

Observation	Current status
<p>Payables at year-end policy</p>	<p>In previous years, it became apparent during discussions that my Office and the Treasury Board Secretariat held different interpretations of section 37.1 of the <i>Financial Administration Act</i> and of the government's policy on payables at year-end. The difference involves whether debts per Section 37.1 of the <i>Financial Administration Act</i> include all items that would be recognized as liabilities. This difference results in a lack of clarity as to the nature of items to be appropriately charged to an appropriation.</p> <p>The Treasury Board Secretariat is currently revisiting many of its policies, in its policy suite renewal project. We indicated to the Office of the Comptroller General that, in our view, there needs to be greater clarity regarding charges to appropriations. We are concerned that it remains quite possible that because they do not meet this legally binding definition, the departments will neither charge amounts against their appropriation nor record a liability, despite the fact that these are in substance liabilities. I continue to encourage the government to clarify its position with respect to the substance of these transactions. The government needs to ensure that expenditures are properly and consistently charged to appropriations, and that they are recognized as liabilities at year-end.</p> <p>Given the importance of ensuring that expenditures are properly and consistently charged to appropriations, it is important that the Office of the Comptroller General resolve this matter.</p>
<p>Audit opinion in accordance with Canadian generally accepted accounting principles</p>	<p>Under auditing standards of the Canadian Institute of Chartered Accountants, we are required to report on fair presentation in accordance with Canadian generally accepted accounting principles for the public sector. However, recognizing the importance of following our legislative mandate, which requires me to opine as to whether the government's financial statements "...present fairly information in accordance with stated accounting policies of the federal government...", my opinion refers to both bases.</p> <p>The government's accounting policy indicates that its stated accounting policies are based on Canadian generally accepted accounting principles for the public sector, and that the presentation and results using the stated accounting policies do not result in any significant differences from Canadian generally accepted accounting principles. I would prefer that the government indicate its commitment to conforming to Canadian generally accepted accounting principles.</p>
<p>Timely reporting</p>	<p>I have noted in the past that the usefulness of the government's summary financial statements is diminished when they cannot be made public until six months after year-end. I also have noted that, in the present environment, there are significant challenges to the more timely preparation of the Government's summary financial statements.</p> <p>I understand that the Government continues to look for ways to expedite the preparation of its summary financial statements. It is important, however, that appropriate internal controls and the fairness of estimates be maintained.</p>

Observation	Current status
<p>Clarity</p>	<p>The government continues to call its accumulated deficit “federal debt” in some of its publications. I understand that the government uses this wording to eliminate confusion about its annual surplus position. However, I remain concerned that Canadians could misinterpret this expression, which may leave an incorrect impression about how the annual surplus is actually used.</p> <p>I am particularly concerned that the use of this term could mislead Canadians into believing that the annual surplus is being used to reduce the government’s debt. Although the accumulated deficit is automatically adjusted by the amount of the annual surplus and by the change in other comprehensive income, government debt is not. The annual surplus is simply the figure that indicates the difference between the government’s revenues and its expenses at the end of the fiscal year - not an amount of cash that is free for the government to use in any other way, including paying some of the debt it has incurred. The government may not, in other words, use the annual surplus to pay off a portion of the debt that it has incurred.</p> <p>I note that the government does take care to accurately reflect this in the <i>Annual Financial Report</i>. However, in my view, the government could explain these financial results more clearly to Canadians by consistently using correct terms in all its public statements and publications.</p>

EXPLANATION OF MY AUDIT REPORT

For readers who would like a more in-depth explanation of my audit report, I have provided that information on my website, together with my Observations (www.oag-bvg.gc.ca).

SECTION 3

2007-2008

PUBLIC ACCOUNTS OF CANADA

Revenues, Expenses and Accumulated Deficit

CONTENTS

	<i>Page</i>
Revenues	3.3
Accounting for revenues	3.3
Tax revenues	3.4
Employment insurance premiums	3.5
Other revenues	3.6
Expenses	3.8
Accounting for expenses	3.8
Expenses by segment	3.10
Government's cost of operations	3.10
Expenses by object	3.13
Expenditures under statutory authorities	3.13

REVENUES, EXPENSES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenses and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 3.1
REVENUES, EXPENSES AND ACCUMULATED DEFICIT

(in millions of dollars)

	2007-2008	2006-2007
Revenues—		
Tax revenues, Table 3.2.....	203,591	198,416
Employment insurance premiums	16,558	16,789
Other revenues, Table 3.4.....	22,271	20,761
Total revenues	242,420	235,966
Expenses—		
Transfer payments	131,331	124,940
Other program expenses	68,167	63,329
Total program expenses.....	199,498	188,269
Public debt charges	33,325	33,945
Total expenses, Table 3.6	232,823	222,214
Annual surplus.....	9,597	13,752
Accumulated deficit at beginning of year	467,268	481,499
Other comprehensive income	34	479
Accumulated deficit at end of year.....	457,637	467,268

REVENUES

Revenues consist of all tax and other amounts which enter into the calculation of the annual surplus or deficit of the Government.

Accounting for Revenues

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. Tax revenues are recognized in the period in which the event that generates the revenue occurs. Taxes are collected pursuant to their respective legislation which may be amended from time to time.

For income taxes, revenue is recognized when the taxpayer has earned the income producing the tax. Revenue is determined net of tax deductions and credits allowed under the *Income Tax Act*.

Revenues for the fiscal year ended March 31 are based on amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax earned in the fiscal period but not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not

been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. Differences between estimates and actuals are recorded in the fiscal year in which the actual assessment/reassessment is completed. Revenues do not include estimates for amounts of unreported taxes.

Goods and services tax, and excise and customs revenues are recorded based on the tax and duties assessed and estimated at the time of preparation of the financial statements that relate to the fiscal year ended March 31. For domestic goods and services tax, revenue is recognized at the time of the sale of goods or the provision of services. For excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For customs duties and goods and services tax on imports, revenue is recognized when goods are authorized by the Canada Border Services Agency to enter Canada.

Employment insurance premiums are recognized in revenue in the same period as the insurable earnings are earned. Other revenues are recognized in the period to which they relate.

Tax Revenues

Tax revenues include personal and corporate income taxes, other income tax revenues, and other taxes and duties as summarized in Table 3.2.

TABLE 3.2
TAX REVENUES

(in millions of dollars)

	2007-2008	2006-2007
Tax revenues—		
Income tax revenues—		
Personal	113,063	110,477
Corporate	40,628	37,745
Other income tax revenues	5,693	4,877
	159,384	153,099
Other taxes and duties—		
Goods and services tax, Table 3.3	29,920	31,296
Energy taxes—		
Excise tax—Gasoline	4,015	4,003
Excise tax—Aviation gasoline and diesel fuel	1,124	1,125
	5,139	5,128
Customs import duties	3,903	3,704
Other excise taxes and duties—		
Excise duties	4,185	3,916
Air travellers security charge	386	357
Softwood lumber products export charge	422	229
Charge on refunds of softwood lumber duty deposits		494
Other miscellaneous excise taxes and duties	252	193
	5,245	5,189
	44,207	45,317
Total tax revenues ⁽¹⁾	203,591	198,416

⁽¹⁾ Additional details are provided in Table 4a in Section I of Volume II of the *Public Accounts of Canada*.

Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*.

Corporate income tax

Corporate income tax is levied on corporate income under the provisions of the *Income Tax Act*.

Other income tax revenues

Other income tax revenues include the non-resident income tax and other tax revenues.

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Other tax revenues are comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act*, *Customs Tariff* (Act) and other acts and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

Goods and services tax

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 5 percent on most goods and services consumed in Canada, with only a limited set of exclusions that include certain medical devices, prescription drugs, basic groceries, residential rents and most health and dental care services. A

reduction in the GST rate from 6 percent to 5 percent was approved through the *Budget and Economic Statement Implementation Act, 2007* and became effective on January 1, 2008. A comparative analysis of the GST is presented in Table 3.3.

TABLE 3.3
GOODS AND SERVICES TAX (GST) ⁽¹⁾

(in millions of dollars)

	2007-2008	2006-2007
GST.....	34,559	35,897
Less: remission order for the GST paid and accrued by ministries on or for goods and services purchased from outside parties	1,129	1,137
Gross GST from outside parties.....	33,430	34,760
Less: quarterly tax credits	3,510	3,464
Net GST from outside parties.....	29,920	31,296

⁽¹⁾ Reported in the Statement of Operations and Accumulated Deficit (Section 2 of this volume).

Energy taxes

Energy taxes primarily include the excise tax on gasoline, and on aviation gas and diesel fuel.

Customs import duties

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff* (Act).

Other excise taxes and duties

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as passenger vehicle air conditioners. The air travelers security charges are collected by air carriers at the time of payment for the air travel by the purchaser of an air transportation service.

The Softwood Lumber Products export charge is assessed on exports of softwood lumber products to the United States after September 30, 2006. The charge on refunds of softwood lumber duty deposits is assessed on amounts refunded to Canadian companies on amounts related to a United States duty order related to the importation of softwood lumber products into the United States between May 22, 2002 and September 30, 2006.

Employment insurance premiums

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues. Additional details on employment insurance premiums are provided in Section 4 of this volume.

Other Revenues

Other revenues include Crown corporations, other program and foreign exchange revenues.

TABLE 3.4
OTHER REVENUES

(in millions of dollars)

	2007-2008	2006-2007
Other revenues—		
Crown corporation revenues—		
Consolidated Crown corporations and other entities	1,760	1,735
Enterprise Crown corporations and other government business enterprises—		
Share of annual profit	4,256	5,335
Interest and other	488	433
	6,504	7,503
Other program revenues—		
Return on investments, Table 3.5	692	1,160
Sales of goods and services—		
Rights and privileges	3,153	1,500
Lease and use of public property	545	524
Services of a regulatory nature	1,075	954
Services of a non-regulatory nature	2,458	2,517
Sales of goods and information products	259	304
Other fees and charges	139	326
	7,629	6,125
Miscellaneous revenues—		
Interest and penalties	4,064	3,463
Other	1,510	796
	13,895	11,544
Foreign exchange net revenues—		
Exchange Fund Account	1,862	1,728
International Monetary Fund	10	29
Other		(43)
	1,872	1,714
Total other revenues ⁽¹⁾	22,271	20,761

⁽¹⁾ Additional details are provided in Table 4a in Section 1 of Volume II of the *Public Accounts of Canada*.

Crown corporation revenues

Crown corporation revenues include revenues earned from third parties by Consolidated Crown corporations, interest earned on loans to enterprise Crown corporations and other government business enterprises, and the government's share of the accumulated profits or losses of enterprise Crown corporations and other government business enterprises.

Other program revenues

Other program revenues include sales of goods and services, return on investments, and miscellaneous revenues. Details are reported by individual ministry in Volume II of the *Public Accounts of Canada*.

Foreign exchange net revenues

Foreign exchange net revenues include the revenues from investments held in the Exchange Fund Account and the International Monetary Fund, as well as the net gains or losses resulting from the translation of these investments to Canadian dollars at March 31. Foreign exchange net revenues also include the net gains or losses resulting from foreign debt and currency swap revaluations.

Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses for loans, investments and advances other than those in enterprises Crown corporations and government business enterprises. A comparative analysis of return on investments is presented in Table 3.5.

TABLE 3.5
RETURN ON INVESTMENTS ⁽¹⁾

(in millions of dollars)

	2007-2008	2006-2007
Consolidated accounts—		
Atomic Energy of Canada Limited	(2)	(2)
Cash and accounts receivable—		
Interest on bank deposits	361	351
Loans, investments and advances—		
Portfolio investments	(2)	(2)
National governments including developing countries	2	8
International organizations	14	14
Provincial and territorial governments	(2)	(2)
Other loans, investments and advances	665	589
	681	611
Other accounts—		
Esso Ltd—Norman Wells Project profits	116	123
Other	5	10
	121	133
Total ministerial return on investments	1,163	1,095
Net gain (loss) on exchange	(445)	73
Accrual of other revenues	32	38
Total return on investments	750	1,206
Elimination of return on investments internal to the Government	(58)	(46)
Total external return on investments	692	1,160

⁽¹⁾ Additional details are provided in Table 4a in Section 1 of Volume II, and in Section 10 of Volume III of the *Public Accounts of Canada*.

⁽²⁾ Less than \$500,000.

EXPENSES

Expenses consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

Accounting for Expenses

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

TABLE 3.6
EXTERNAL EXPENSES BY SEGMENT AND BY TYPE

(in millions of dollars)

	Major transfer payments ⁽¹⁾		Other transfer payments	
	2007-2008	2006-2007	2007-2008	2006-2007
Ministry —				
Agriculture and Agri-Food			2,237	3,122
Atlantic Canada Opportunities Agency			235	252
Canada Revenue Agency	9,420	9,430	607	409
Canadian Heritage			1,128	1,158
Citizenship and Immigration			616	520
Economic Development of Canada for the Regions of Québec			238	259
Environment			122	285
Finance	45,341	41,241	286	1,133
Fisheries and Oceans			73	141
Foreign Affairs and International Trade			3,045	4,522
Governor General				
Health	30	30	2,445	2,514
Human Resources and Skills Development	48,727	46,802	2,130	1,918
Indian Affairs and Northern Development			5,309	4,912
Industry			2,430	2,388
Justice			359	352
National Defence			176	196
Natural Resources			2,733	977
Parliament			1	1
Privy Council			30	27
Public Safety and Emergency Preparedness	3	3	137	166
Public Works and Government Services				45
Transport	778	590	1,439	1,068
Treasury Board			1	35
Veterans Affairs			386	50
Western Economic Diversification			194	293
Provision for valuation and other items			27	(652)
Total ministries	104,299	98,096	26,384	26,091
Crown corporations and other entities			648	753
Total expenses ⁽³⁾⁽⁴⁾	104,299	98,096	27,032	26,844

(1) Includes transfer payments for the Old age security benefits, guaranteed income supplement and spouse's allowance of \$31,955 million (\$30,284 million in 2007), to the other levels of government of \$46,152 million (\$42,514 million in 2007), for the Employment insurance benefits of \$14,298 million (\$14,084 million in 2007) and for the Children's benefits of \$11,894 million (\$11,214 million in 2007). Additional information is provided in Table 3.7 of this Section.

(2) Additional information is provided in Table 3.8 of this volume.

(3) Certain comparative figures have been reclassified to conform to the current year's presentation.

(4) Additional information is provided in Table 2a in Section I of Volume II of the *Public Accounts of Canada*.

Total transfer payments		Other program expenses		Public debt charges ⁽²⁾		Total expenses	
2007-2008	2006-2007	2007-2008	2006-2007	2007-2008	2006-2007	2007-2008	2006-2007
2,237	3,122	1,636	1,619			3,873	4,741
235	252	105	103			340	355
10,027	9,839	7,437	6,769			17,464	16,608
1,128	1,158	683	594		1	1,811	1,753
616	520	562	553			1,178	1,073
238	259	68	67			306	326
122	285	1,456	1,440	1		1,579	1,725
45,627	42,374	510	442	33,121	33,758	79,258	76,574
73	141	1,649	1,560			1,722	1,701
3,045	4,522	1,892	1,959			4,937	6,481
		20	19			20	19
2,475	2,544	2,454	3,312			4,929	5,856
50,857	48,720	3,080	3,156			53,937	51,876
5,309	4,912	1,305	1,171			6,614	6,083
2,430	2,388	2,111	2,259			4,541	4,647
359	352	977	1,148			1,336	1,500
176	196	17,331	15,732	39	46	17,546	15,974
2,733	977	900	1,043			3,633	2,020
1	1	526	510			527	511
30	27	279	274			309	301
140	169	7,885	7,367			8,025	7,536
	45	2,192	2,724	125	100	2,317	2,869
2,217	1,658	867	950	39	40	3,123	2,648
1	35	2,067	1,911			2,068	1,946
386	50	917	878			1,303	928
194	293	57	46			251	339
27	(652)	1,861	(1,488)			1,888	(2,140)
130,683	124,187	60,827	56,118	33,325	33,945	224,835	214,250
648	753	7,340	7,211			7,988	7,964
131,331	124,940	68,167	63,329	33,325	33,945	232,823	222,214

Expenses by Segment

The presentation by segment is based on the ministry structure of the 2007-2008 Estimates, which represents the grouping of the activities for the departments and agencies for which a Minister is responsible, and the Crown corporations and other entities as described in Note 10 to the financial statements in Section 2 of this volume

Government's cost of operations

Government's cost of operations consists of three major types: transfer payments, other program expenses and public debt charges.

Transfer payments

The major transfer payments include payments to persons and payments to provinces and territories.

Payments to persons include payments for income support or income supplement. Assistance is based on age, family status, income, and employment criteria.

Payments to provinces and territories are made under two main programs:

- the fiscal arrangements are unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
- Canada Health and Social Transfers is the major means for providing the federal share of social programs administered by the provinces.

The other transfer payments include various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, expenses of other consolidated entities, and other miscellaneous payments.

Other program expenses

This category covers the costs associated with programs directly delivered by the federal Government such as national defence, food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system. It also includes the expenses of Consolidated Crown corporations and other entities incurred with third parties.

Table 3.7 presents a comparative analysis by province of certain transfer payments.

TABLE 3.7
MAJOR TRANSFER PAYMENTS BY PROVINCE

(in millions of dollars)

	Old age security benefits ⁽¹⁾	Employment insurance benefits	Fiscal arran- gements	Alternative payments for standing programs	Canada health and social transfer	Other major transfers ⁽²⁾	Children's benefits	Total
Newfoundland and Labrador	647	927	479		505	82		2,640
	<i>619</i>	<i>914</i>	<i>688</i>		<i>479</i>	<i>30</i>		<i>2,730</i>
Prince Edward Island	161	220	295		137	50		863
	<i>155</i>	<i>215</i>	<i>291</i>		<i>131</i>	<i>5</i>		<i>797</i>
Nova Scotia	1,079	716	1,467		928	133		4,323
	<i>1,032</i>	<i>706</i>	<i>1,388</i>		<i>881</i>	<i>36</i>		<i>4,043</i>
New Brunswick	898	773	1,479		743	99		3,992
	<i>858</i>	<i>774</i>	<i>1,453</i>		<i>707</i>	<i>22</i>		<i>3,814</i>
Quebec	8,835	3,682	6,558	(2,720)	7,618	948		24,921
	<i>8,379</i>	<i>3,765</i>	<i>4,838</i>	<i>(3,177)</i>	<i>7,216</i>	<i>291</i>		<i>21,312</i>
Ontario	11,813	4,601	8		12,119	2,140		30,681
	<i>11,258</i>	<i>4,426</i>	<i>8</i>		<i>10,881</i>	<i>476</i>		<i>27,049</i>
Manitoba	1,211	402	1,828		1,173	183		4,797
	<i>1,173</i>	<i>400</i>	<i>1,712</i>		<i>1,108</i>	<i>44</i>		<i>4,437</i>
Saskatchewan	1,130	333	228		1,071	156		2,918
	<i>1,103</i>	<i>328</i>	<i>15</i>		<i>1,042</i>	<i>38</i>		<i>2,526</i>
Alberta	2,616	990	4		2,398	430		6,438
	<i>2,492</i>	<i>930</i>	<i>4</i>		<i>2,052</i>	<i>123</i>		<i>5,601</i>
British Columbia	4,288	1,587	3		4,515	546		10,939
	<i>4,072</i>	<i>1,528</i>	<i>463</i>		<i>4,067</i>	<i>162</i>		<i>10,292</i>
Total provinces	32,678	14,231	12,349	(2,720)	31,207	4,767		92,512
	<i>31,141</i>	<i>13,986</i>	<i>10,860</i>	<i>(3,177)</i>	<i>28,564</i>	<i>1,227</i>		<i>82,601</i>
Northwest Territories	8	17	792		40	19		876
	<i>17</i>	<i>39</i>	<i>757</i>		<i>13</i>	<i>3</i>		<i>829</i>
Nunavut	18	9	947		35	20		1,029
	<i>8</i>	<i>23</i>	<i>844</i>		<i>33</i>	<i>5</i>		<i>913</i>
Yukon Territory	18	26	540		32	17		633
	<i>17</i>	<i>25</i>	<i>517</i>		<i>30</i>	<i>5</i>		<i>594</i>
International	196	15						211
	<i>188</i>	<i>11</i>						<i>199</i>
Sub-total	32,918	14,298	14,628	(2,720)	31,314	4,823		95,261
	<i>31,371</i>	<i>14,084</i>	<i>12,978</i>	<i>(3,177)</i>	<i>28,640</i>	<i>1,240</i>		<i>85,136</i>
Accrual and other adjustments			(58)		32	(1,867)		(1,893)
			<i>55</i>			<i>2,778</i>		<i>2,833</i>
Total (Net)	32,918	14,298	14,570	(2,720)	31,346	2,956		93,368
	<i>31,371</i>	<i>14,084</i>	<i>13,033</i>	<i>(3,177)</i>	<i>28,640</i>	<i>4,018</i>		<i>87,969</i>
Add: tax credits and repayments	(963)						11,894	10,931
	<i>(1,087)</i>						<i>11,214</i>	<i>10,127</i>
Total (Gross)	31,955	14,298	14,570	(2,720)	31,346	2,956	11,894	104,299
	<i>30,284</i>	<i>14,084</i>	<i>13,033</i>	<i>(3,177)</i>	<i>28,640</i>	<i>4,018</i>	<i>11,214</i>	<i>98,096</i>

Amounts in roman type are 2007-2008 transfer payments.

Amounts in *italic* type are 2006-2007 transfer payments.

(1) Includes the guaranteed income supplement and the spouse's allowance.

(2) Includes payments to the Clean Air and Climate Change Trust Fund of \$1.519 million, the Community Development Trust of \$1.000 million, the Contributions under the Gas Tax Fund of \$778 million, the Transition Trust of \$614 million, the Patient Wait Times Guarantee Trust of \$612 million, the HPV Immunization Trust of \$300 million.

Public debt charges

Public debt charges include the interest on unmatured debt and on pensions, other employee and veteran future benefits and other liabilities, the amortization of premiums, discounts and commis-

sions on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.8. The table also discloses the reconciling items between total public debt charges as reported in the ministerial section of the Department of Finance (Section 8) of Volume II and the total

expenses of the public debt indicated in Table 3.6. The reconciling items include the expenses of the consolidated specified purpose accounts, accrual adjustments and other items.

TABLE 3.8
PUBLIC DEBT CHARGES ⁽¹⁾

(in millions of dollars)

	2007-2008	2006-2007
Unmatured debt—		
Interest on:		
Marketable bonds	13,443	14,184
Retail debt	579	720
Bonds for Canada Pension Plan	130	215
Promissory note - TD Trust Company		(2)
Promissory notes - Montreal Trust Company		(2)
Promissory notes - Computershare Trust Company		(2)
Canada notes	9	9
Euro medium term notes	70	73
	14,231	15,201
Amortization of premiums, discounts and commissions on:		
Treasury bills	4,611	4,692
Marketable bonds	1,105	1,094
Consumer price index adjustments on real return bonds	563	265
Canada bills	83	106
Canada savings and Canada premium bonds	19	21
	6,381	6,178
Servicing costs and costs of issuing new borrowings	53	73
Cross-currency swap revaluation account	(229)	(174)
Capital lease obligations	204	187
Total public debt charges related to unmatured debt	20,640	21,465
Pension and other liabilities—		
Interest on:		
Public sector pensions—Superannuation accounts	10,486	10,561
Less: provision for pension adjustment	(890)	(1,072)
	9,596	9,489
Other employee and veteran future benefits—		
Health and dental care plans	693	674
Severance benefits	221	211
Worker's compensation	31	32
Veteran benefit plan	1,686	1,643
Royal Canadian Mounted Police benefit plan	109	88
	2,740	2,648
Canada Pension Plan	8	9
Government Annuities Account	21	22
Deposit and trust accounts	65	44
Other specified purpose accounts	209	216
Other liabilities	46	52
Total public debt charges related to pension and other liabilities	12,685	12,480
Consolidated specified purpose accounts—		
Interest on:		
Employment Insurance Account	1,926	1,912
Other	15	15
Total public debt charges related to consolidated specified purpose accounts	1,941	1,927
Total public debt charges before consolidation adjustments	35,266	35,872
Less: consolidation adjustments	1,941	1,927
Total public debt charges ^{(1) (3)}	33,325	33,945
Comprised of:		
Total public debt charges under statutory authorities before accrual and other adjustments and consolidation adjustments	33,212	34,109
Accrual and other adjustments	2,054	1,763
Consolidation adjustments	(1,941)	(1,927)
Total public debt charges	33,325	33,945

Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽¹⁾ A summary is provided in Table 2a in Section I of Volume II of the *Public Accounts of Canada*.

⁽²⁾ Less than \$500,000.

⁽³⁾ Additional details are provided in Section 7 of Volume III of the *Public Accounts of Canada*.

Expenses by Object

Table 3.9 reconciles the total expenses by object to the total expenditures by object initially recorded by departments.

TABLE 3.9
TOTAL EXPENSES BY OBJECT ⁽¹⁾

(in millions of dollars)

	Total expenses	Reconciliation	Total expenditures
Transfer payments.....	131,331	(17,559)	113,772
Other program expenses—			
Crown corporations and other program expenses.....	6,985	(6,985)	
Personnel.....	35,820	(3,638)	32,182
Transportation and communications.....	2,978	141	3,119
Information.....	295	13	308
Professional and special services.....	7,019	1,396	8,415
Rentals.....	1,602	576	2,178
Repair and maintenance.....	2,582	592	3,174
Utilities.....	2,894	83	2,977
Amortization expenses.....	3,954	(3,954)	
Loss on disposal of assets.....	139	(139)	
Other subsidies and expenses.....	3,899	5,966	9,865
Acquisition of land, buildings and works.....		728	728
Acquisition of machinery and equipment.....		4,893	4,893
	68,167	(328)	67,839
Public debt charges.....	33,325	(113)	33,212
Total.....	232,823	(18,000)	214,823

⁽¹⁾ Additional details are provided in Table 3a in Section 1 of Volume II of the *Public Accounts of Canada*.

Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total program expenses each year.

Table 3.10 presents a comparative summary of the ministerial statutory expenditures.

TABLE 3.10
EXPENDITURES UNDER STATUTORY AUTHORITIES

(in millions of dollars)

	2007-2008	2006-2007 ⁽¹⁾
Public debt charges	33,212	34,109
Old age security payments (<i>Old Age Security Act</i>)	24,030	22,879
Canada health transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	21,474	20,140
Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	12,925	11,535
Canada social transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	9,590	8,500
Guaranteed income supplement payments (<i>Old Age Security Act</i>)	7,407	6,901
Universal child care benefit (<i>Universal Child Care Benefit Act</i>)	2,474	1,784
Territorial financing (Part I.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	2,221	2,118
Payments to the Newfoundland Offshore Petroleum Resource Revenues Fund	1,701	313
Clean Air and Climate Change Trust Fund (<i>Budget Implementation Act, 2007</i>)	1,519	
Compensation for individuals infected with the Hepatitis C virus through the Canadian blood supply before 1986 and after 1990	1,024	
Community development	1,000	
Transitional payments (<i>Budget Implementation Act, 2007</i>)	614	
Patient wait times guarantee (<i>Budget Implementation Act, 2007</i>)	612	
Payments to provinces under the <i>Softwood Lumber Products Export Charge Act</i>	604	
Grants and contributions for the AgriInvest kickstart program	580	
Canada Education Savings grant payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children		505
Allowance payments (<i>Old Age Security Act</i>)	518	504
Payments to the Nova Scotia Offshore Revenues Account	493	276
Contributions in support of business risk management programs under the agricultural policy framework—Production insurance	416	343
Superannuation, supplementary retirement benefits, death benefits and other pensions— ⁽²⁾		
Public Service—		
Government's contributions to the Public Service pension plan and the Retirement Compensation Arrangements Account	2,218	2,119
Government's contribution as employer to the Employment Insurance Account	235	236
Government's contributions to the Canada and the Quebec Pension Plans	540	512
Government's contributions to the Death Benefit Account	10	10
	3,003	2,877
Less: recoveries from revolving funds	114	103
	2,889	2,774
Canadian Forces—		
Government's contribution to the Canadian Forces pension plan and the Retirement Compensation Arrangements Account	831	693
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	6	7
Government's contribution as employer to the Employment Insurance Account	67	67
Government's contribution to the Canada and the Quebec Pension Plans	156	143
Government's contribution to the Death Benefit Account	3	3
	1,063	913
Royal Canadian Mounted Police—		
Government's contribution to the Royal Canadian Mounted Police pension plan and the Retirement Compensation Arrangements Account	224	213
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	15	15
Government's contribution as employer to the Employment Insurance Account	18	18
Government's contribution to the Canada and the Quebec Pension Plans	42	40
	299	286
All other statutory expenditures	2,497	2,404
Total ministerial expenditures under statutory authorities ⁽³⁾	129,742	116,284

(1) Certain comparative figures have been reclassified to conform to the current year's presentation.

(2) Details related to other pension accounts, such as the Members of Parliament Retiring Allowances Account, are not included.

(3) Additional information on the ministerial expenditures under statutory authorities are provided in Table 7 in Section I of Volume II of the *Public Accounts of Canada*.

SECTION 4

2007-2008

PUBLIC ACCOUNTS OF CANADA

Consolidated Accounts

CONTENTS

	<i>Page</i>
Consolidated Crown corporations and other entities.	4.3
Summary financial statements of consolidated Crown corporations and other entities.	4.3
Contingent liabilities of consolidated Crown corporations and other entities.	4.8
Financial assistance under budgetary appropriations to consolidated Crown corporations.	4.9
Consolidated specified purpose accounts.	4.10
Insurance accounts	4.12
Other consolidated specified purpose accounts	4.13
Endowment principal	4.14
Supplementary statement—	
Employment Insurance Account	4.15

CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES

This section provides all related information on consolidated Crown corporations and other entities. Consolidated entities are those who rely on Government funding as their principal source of revenue and are controlled by the Government.

Consolidation involves the combination of the accounts of these corporations and other entities on a line-by-line and uniform basis of accounting and eliminating inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the corporations and other entities' accounts must be adjusted to the Government basis of accounting. Most corporations and other entities follow generally accepted accounting principles (GAAP) used by private sector companies.

Summary Financial Statements of Consolidated Crown Corporations and Other Entities

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations and other entities.

For those corporations and other entities having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations and other entities.

Financial assets include cash, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent long-term debts payable of the corporations and other entities. Other third party liabilities are amounts due for purchases, employee benefits, various accruals, capital leases and like items. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues are segregated between third parties and Government, Crown corporations and other entities. Government, Crown corporations and other entities' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties and Government, Crown corporations and other entities. Equity transactions other than current year's net income or loss are segregated between adjustments, other comprehensive income and transactions with the Government. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations and other entities. Other comprehensive income comprises unrealized gains and losses that are recognized in comprehensive income, but excluded from net income. Upon realization, these gains and losses are included in net income. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations and other entities' generally accepted accounting principles basis of accounting to the Government's basis of accounting.

These tables present consolidated financial information on consolidated parent Crown corporations and financial information on wholly-owned subsidiaries that are unconsolidated with their parent corporation, but consolidated directly in the financial statements of the Government. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. There were no borrowings by consolidated agent Crown corporations for the year ended March 31, 2008. Contingent liabilities of consolidated corporations and other entities are presented in Table 4.3.

A summary of financial assistance under Government budgetary appropriations to consolidated Crown corporations and other entities for the year ended March 31, 2008 is provided in Table 4.4. Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

TABLE 4.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS
AND OTHER ENTITIES—ASSETS, LIABILITIES AND EQUITY
AS AT MARCH 31, 2008

(in thousands of dollars)

Consolidated Crown corporations and other entities	Assets			
	Financial			Total assets
	Third parties	Government, Crown corporations and other entities	Non-financial	
Crown corporations⁽¹⁾				
Atomic Energy of Canada Limited	398,336	2,279	464,528	865,143
Canada Council for the Arts	331,854	672	24,107	356,633
Canada Lands Company Limited— Old Port of Montreal Corporation Inc.	8,625		23,307	31,932
Canada Mortgage and Housing Corporation— Minister's Account				
Canadian Air Transport Security Authority	2,577	81,433	479,387	563,397
Canadian Broadcasting Corporation	382,805	7,657	1,256,389	1,646,851
Canadian Dairy Commission— Dairy support operation financed by the Government of Canada				
Canadian Museum of Civilization	41,657	744	300,877	343,278
Canadian Museum of Nature	47,931	1,369	160,515	209,815
Canadian Race Relations Foundation	26,572		74	26,646
Canadian Tourism Commission ⁽²⁾	20,052	736	6,855	27,643
Cape Breton Development Corporation	19,457	8,000	3,363	30,820
Cape Breton Growth Fund Corporation ⁽³⁾	38,550		1	38,551
Defence Construction (1951) Limited	6,135	9,500	1,876	17,511
Enterprise Cape Breton Corporation	44,494	4,992	3,054	52,540
Federal Bridge Corporation Limited, The ⁽⁴⁾	16,526	16,567	168,742	201,835
International Development Research Centre	63,887	6,182	13,735	83,804
Marine Atlantic Inc.	14,148		138,629	152,777
National Arts Centre Corporation	46,389	315	34,478	81,182
National Capital Commission	137,482	4,421	525,657	667,560
National Gallery of Canada	18,354	767	93,450	112,571
National Museum of Science and Technology	12,601	396	53,673	66,670
Standards Council of Canada	4,636	1,517	1,743	7,896
Telefilm Canada	8,568	42,936	9,950	61,454
VIA Rail Canada Inc.	102,024	3,834	786,542	892,400
Total	1,793,660	194,317	4,550,932	6,538,909
Conversion to the Government accounting basis for consolidation purposes	19,317		(335,116)	(315,799)
Net Crown corporations on the Government accounting basis	1,812,977	194,317	4,215,816	6,223,110
Other				
Aboriginal Healing Foundation	414	124,299	623	125,336
Canada Foundation for Innovation	1,632,077	693,585	1,433	2,327,095
Sustainable Development Technology Canada	481,960	34,317	613	516,890
Canada Millennium Scholarship Foundation	392,717	355,569	1,863	750,149
Total—Other	2,507,168	1,207,770	4,532	3,719,470
Conversion to the Government accounting basis for consolidation purposes	(37,495)	(10,153)	(1,699)	(49,347)
Net other on the Government accounting basis	2,469,673	1,197,617	2,833	3,670,123
Total	4,282,650	1,391,934	4,218,649	9,893,233

(1) All Crown corporations listed in this table are parent Crown corporations except for the Old Port of Montreal Corporation Inc. and the Cape Breton Growth Fund Corporation.

(2) As a result of the unavailability of the March 31 information at time of production of the *Public Accounts of Canada*, the figures reported are those as at December 31, 2007; revenues and expenses represent nine months of operation.

(3) The figures reported are those as at June 6, 2007. On June 6, 2007, the Governor in Council revoked the deemed parent status of the corporation and its results after that date were consolidated with Enterprise Cape Breton Corporation. On April 1, 2008, the remaining assets and liabilities of the Corporation were transferred to Enterprise Cape Breton Corporation and the Corporation was dissolved.

(4) The financial information of The Federal Bridge Corporation Limited is consolidated to include the figures of its subsidiaries The Jacques Cartier and Champlain Bridges Incorporated, the Seaway International Bridge Corporation Limited and the St. Mary's River Bridge Company.

Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
	3,620,646	56,746	3,677,392	(3,231,483)	404,234	15,000	(2,812,249)	865,143
	46,810	1,283	48,093	238,422	20,118	50,000	308,540	356,633
	15,083	16,692	31,775	157			157	31,932
	85,936	460,374	546,310	17,087			17,087	563,397
	1,060,830	657,955	1,718,785	(71,934)			(71,934)	1,646,851
	19,567	261,738	281,305	21,105	40,868		61,973	343,278
	42,558	172,263	214,821	(6,430)	1,424		(5,006)	209,815
	180		180	2,466	24,000		26,466	26,646
	16,804	12,358	29,162	(1,519)			(1,519)	27,643
	346,988	128,273	475,261	(444,441)			(444,441)	30,820
	10,390		10,390	28,161			28,161	38,551
	13,866	259	14,125	3,386			3,386	17,511
	7,498	4,895	12,393	40,147			40,147	52,540
	12,778	130,000	142,778	5,393	53,664		59,057	201,835
	49,629	19,161	68,790	15,014			15,014	83,804
	1,808	140,915	142,723	(248,476)		258,530	10,054	152,777
	19,006	60,389	79,395	1,787			1,787	81,182
	55,289	3,411	58,700	(269,064)	877,924		608,860	667,560
	9,009	98,199	107,208	929	4,434		5,363	112,571
	7,290	47,473	54,763	11,906	1		11,907	66,670
	3,784	550	4,334	3,562			3,562	7,896
	4,410	8,050	12,460	48,994			48,994	61,454
	157,457	511,608	669,065	209,072	4,963	9,300	223,335	892,400
	5,607,616	2,792,592	8,400,208	(3,625,759)	1,431,630	332,830	(1,861,299)	6,538,909
	(211,045)	(2,584,566)	(2,795,611)	4,244,272	(1,431,630)	(332,830)	2,479,812	(315,799)
	5,396,571	208,026	5,604,597	618,513			618,513	6,223,110
	4,730	120,606	125,336					125,336
	641	2,326,454	2,327,095					2,327,095
	1,208	515,682	516,890					516,890
	60,286	689,863	750,149					750,149
	66,865	3,652,605	3,719,470					3,719,470
		(3,652,605)	(3,652,605)	3,603,258			3,603,258	(49,347)
	66,865		66,865	3,603,258			3,603,258	3,670,123
	5,463,436	208,026	5,671,462	4,221,771			4,221,771	9,893,233

TABLE 4.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED
CROWN CORPORATIONS AND OTHER ENTITIES
FOR THE YEAR ENDED MARCH 31, 2008

(in thousands of dollars)

Consolidated Crown corporations and other entities	Revenues			
	Third parties	Government, Crown corporations and other entities		Total
		Financial assistance	Other	
Crown corporations				
Atomic Energy of Canada Limited.....	614,231	180,992	104,326	899,549
Canada Council for the Arts.....	23,071	182,507	1,746	207,324
Canada Lands Company Limited— Old Port of Montreal Corporation Inc.....	16,707	13,177	1,949	31,833
Canada Mortgage and Housing Corporation— Minister's Account.....		2,154,549		2,154,549
Canadian Air Transport Security Authority.....	3,247	482,634		485,881
Canadian Broadcasting Corporation.....	565,514	993,564	104,189	1,663,267
Canadian Dairy Commission— Dairy support operation financed by the Government of Canada.....		3,848		3,848
Canadian Museum of Civilization.....	16,514	62,409	13,516	92,439
Canadian Museum of Nature.....	3,347	26,741	1,703	31,791
Canadian Race Relations Foundation.....	1,655			1,655
Canadian Tourism Commission.....	9,312	60,681	2,888	72,881
Cape Breton Development Corporation.....	5,122	60,000		65,122
Cape Breton Growth Fund Corporation.....	385			385
Defence Construction (1951) Limited.....	258		55,458	55,716
Enterprise Cape Breton Corporation.....	3,162	8,650		11,812
Federal Bridge Corporation Limited, The.....	14,554	25,963	5,079	45,596
International Development Research Centre.....	22,903	149,742	9,450	182,095
Marine Atlantic Inc.....	73,185	60,536	16,061	149,782
National Arts Centre Corporation.....	25,977	35,221	5,409	66,607
National Capital Commission.....	29,955	96,095	9,914	135,964
National Gallery of Canada.....	11,516	52,346		63,862
National Museum of Science and Technology.....	4,525	28,997	166	33,688
Standards Council of Canada.....	6,338	7,129	1,550	15,017
Telefilm Canada.....	24,382	103,308	16,670	144,360
VIA Rail Canada Inc.....	293,935	212,596	53,572	560,103
Total.....	1,769,795	5,001,685	403,646	7,175,126
Conversion to the Government accounting basis for consolidation purposes.....	(12,880)	230,366	(202,168)	15,318
Total on the Government accounting basis.....	1,756,915	5,232,051	201,478	7,190,444
Consolidation adjustments.....	3,156	(5,232,051)	(201,478)	(5,430,373)
Net amount—Crown corporations.....	1,760,071			1,760,071
Other				
Aboriginal Healing Foundation.....	5,524	100,000	143	105,667
Canada Foundation for Innovation.....	88,698		42,999	131,697
Sustainable Development Technology Canada.....	18,567		1,320	19,887
Canada Millennium Scholarship Foundation.....	19,611		21,157	40,768
Total.....	132,400	100,000	65,619	298,019
Conversion to the Government accounting basis for consolidation purposes.....	20,783		(7,832)	12,951
Total on the Government accounting basis.....	153,183	100,000	57,787	310,970
Consolidation adjustments.....	41,257	(100,000)	(57,787)	(116,530)
Net amount—Other.....	194,440			194,440
Total.....	1,954,511			1,954,511

The accompanying notes to Table 4.1 are an integral part of this table.

- (1) The difference between this amount and the Crown corporations expenses presented in the Statement of Operations and Accumulated Deficit in Section 2 of this volume consists of \$181 million in financial assistance to Enterprise Crown corporations.

Third parties	Expenses		Net income/or loss(-)	Equity beginning of year	Equity adjustments and other	Other comprehensive income	Equity transactions with the Government		Equity end of year
	Government, Crown corporations and other entities	Total					Dividends	Capital	
1,181,600	82,396	1,263,996	(364,447)	(2,419,409)	(28,174)	(219)			(2,812,249)
197,647		197,647	9,677	243,009	(27)	55,881			308,540
32,036		32,036	(203)	360					157
2,154,549		2,154,549							
441,249	44,775	486,024	(143)	17,230					17,087
1,664,373	32,711	1,697,084	(33,817)	(30,244)		(7,873)			(71,934)
3,848		3,848							
83,943	14,455	98,398	(5,959)	66,463	(49)	1,518			61,973
29,156	2,586	31,742	49	(6,479)		1,424			(5,006)
3,937		3,937	(2,282)	25,606	3,142				26,466
71,146	1,828	72,974	(93)	(1,426)					(1,519)
77,883	16,269	94,152	(29,030)	(415,411)					(444,441)
99		99	286	30,746	(2,871)				28,161
56,422		56,422	(706)	4,092					3,386
11,874	123	11,997	(185)	13,526	26,806				40,147
42,865		42,865	2,731	56,485	(159)				59,057
189,871		189,871	(7,776)	18,370	4,420				15,014
159,407		159,407	(9,625)	19,679					10,054
63,194	2,555	65,749	858	956		(27)			1,787
125,244	9,075	134,319	1,645	606,824	391				608,860
54,292	9,515	63,807	55	4,434		874			5,363
32,240	1,061	33,301	387	11,098		422			11,907
14,368	184	14,552	465	2,987		110			3,562
133,066	3,952	137,018	7,342	41,015	637				48,994
497,181	8,290	505,471	54,632	168,703					223,335
7,321,490	229,775	7,551,265	(376,139)	(1,541,386)	4,116	52,110			(1,861,299)
(26,382)	(132,616)	(158,998)	174,316	2,361,722	(4,116)	(52,110)			2,479,812
7,295,108	97,159	7,392,267	(201,823)	820,336					618,513
(136,422)	(97,159)	(233,581)	(5,196,792)		5,196,792				
7,158,686		7,158,686 ⁽¹⁾	(5,398,615)	820,336	5,196,792				618,513
33,470		33,470	72,197		(72,197)				
309,480	80	309,560	(177,863)		177,863				
34,679		34,679	(14,792)		14,792				
385,312		385,312	(344,544)		344,544				
762,941	80	763,021	(465,002)		465,002				
1,699	(134)	1,565	11,386	4,056,874	(465,002)				3,603,258
764,640	(54)	764,586	(453,616)	4,056,874					3,603,258
(116,963)	54	(116,909)	379		(379)				
647,677		647,677	(453,237)	4,056,874	(379)				3,603,258
7,806,363		7,806,363	(5,851,852)	4,877,210	5,196,413				4,221,771

Contingent Liabilities of Consolidated Crown Corporations and Other Entities

Table 4.3 summarizes the contingent liabilities of the consolidated Crown corporations and other entities. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 4.3

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES

(in thousands of dollars)

	March 31, 2008
<i>Agent Crown corporations</i>	
Canadian Broadcasting Corporation—Miscellaneous litigations	35,000
Defence Construction (1951) Limited—Miscellaneous litigations	75
National Capital Commission—Environmental, miscellaneous litigations and agreements	452,164
Telefilm Canada	3,409
<i>Non-agent Crown corporations</i>	
International Development Research Centre—Miscellaneous litigations.	561
Marine Atlantic Inc.—Site contamination lawsuit, miscellaneous litigations	1,676
Total	492,885

Financial Assistance under Budgetary Appropriations to Consolidated Crown Corporations

Table 4.4 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts approved through an operating expenditures vote and (b) amounts approved through a capital expenditures vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

Payments to other entities are recorded as transfer payments and are disclosed in Volume II.

TABLE 4.4

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2008

(in thousands of dollars)

	Operating expenditures vote	Capital expenditures vote	Financial assistance under budgetary appropriations ⁽¹⁾
Agent Crown corporations			
Atomic Energy of Canada Limited.....	197,856		197,856
Canada Mortgage and Housing Corporation ⁽²⁾	2,154,549		2,154,549
Canadian Air Transport Security Authority.....	440,717		440,717
Canadian Broadcasting Corporation.....	993,564	110,398	1,103,962
Canadian Dairy Commission.....	3,848		3,848
Canadian Tourism Commission.....	79,282		79,282
Canadian Museum of Civilization.....	62,409		62,409
Canadian Museum of Nature.....	85,092		85,092
Cape Breton Development Corporation.....	60,000		60,000
Enterprise Cape Breton Corporation.....	8,650		8,650
Federal Bridge Corporation Limited, The.....	30,267		30,267
National Capital Commission.....	78,160	17,935	96,095
National Gallery of Canada.....	43,912	8,000	51,912
National Museum of Science and Technology.....	32,126		32,126
Old Port of Montreal Corporation Inc.....	18,874		18,874
Telefilm Canada.....	101,386		101,386
	4,390,692	136,333	4,527,025
Non-agent Crown corporations			
Canada Council for the Arts.....	181,783		181,783
International Development Research Centre.....	155,241		155,241
Marine Atlantic Inc.....	74,445		74,445
National Arts Centre Corporation.....	55,931		55,931
Standards Council of Canada.....	7,129		7,129
VIA Rail Canada Inc.....	230,497		230,497
	705,026		705,026
Total.....	5,095,718	136,333	5,232,051

⁽¹⁾ Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

⁽²⁾ Includes budgetary appropriations for Government programs known as the "Minister's Account".

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are special categories of revenues and expenses which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related expenses be charged against such revenues. They are used principally where the activities are similar in nature to departmental activities and the transactions do not represent liabilities to third parties but in essence constitute Government revenues and expenses.

The transactions of these accounts are reported with revenues and expenses, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.5 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.5. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

	April 1/2007	Revenues and other credits		Expenses and other debits		March 31/2008
		External transactions	Internal transactions	External transactions	Internal transactions	
	\$	\$	\$	\$	\$	\$
Insurance accounts—						
Agriculture and Agri-Food—						
Crop Reinsurance Fund	157,482,322	88,157,556		319,927	27,620,000	217,699,951
Less: interest-bearing loans	498,474,751				27,620,000	470,854,751
	(340,992,429)	88,157,556		319,927		(253,154,800)
Agricultural Commodities Stabilization Accounts	646,510			(65)		646,575
	(340,345,919)	88,157,556		319,862		(252,508,225)
Finance—						
Investors' Indemnity Account	45,303					45,303
Health—						
Health Insurance Supplementary Account ..	28,387					28,387
Human Resources and Skills Development—						
Employment Insurance Account, Table 4.6	54,118,654,607	16,971,574,380	1,926,314,686	14,517,977,734	1,545,315,174	56,953,250,765
Natural Resources—						
Canadian Nuclear Safety Commission—						
Nuclear Liability Reinsurance Account	1,389,745	286,128				1,675,873
Transport—						
Ship-Source Oil Pollution Fund	363,782,611	7,361	14,454,922	738,985	1,074,641	376,431,268
Total insurance accounts	54,143,554,734	17,060,025,425	1,940,769,608	14,519,036,581	1,546,389,815	57,078,923,371

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2007	Revenues and other credits		Expenses and other debits		March 31/2008
		External transactions	Internal transactions	External transactions	Internal transactions	
	\$	\$	\$	\$	\$	\$
Other consolidated specified purpose accounts—						
Canadian Heritage—						
National Battlefields Commission—						
Trust Fund ⁽¹⁾	578,609	91,537	22,193	7,535		684,804
Environment—						
Environmental Damages Fund	2,042,789	649,863		346,021		2,346,631
Parks Canada Agency—						
New Parks and Historic Sites						
Account	14,277,692	548,595	500,000	1,237,844	2,360,678	11,727,765
	16,320,481	1,198,458	500,000	1,583,865	2,360,678	14,074,396
Finance—						
Canadian Commercial Bank and						
Northland Bank Holdback Account	246,223,464					246,223,464
Fisheries and Oceans—						
Supplementary Fines Fish						
Account	851,271	296,250		337,973		809,548
Indian Affairs and Northern Development—						
Environmental Studies Research Fund	546,519		751,540		918,000	380,059
Natural Resources—						
Environmental Studies Research Fund	2,481,005		2,168,300		2,465,000	2,184,305
Public Works and Government Services—						
Seized Property Proceeds						
Account	28,469,788	29,547,548		28,754,053		29,263,283
Transport—						
Fines for the Transportation of						
Dangerous Goods	614,421	48,500				662,921
Total other consolidated specified purpose accounts	296,085,558	31,182,293	3,442,033	30,683,426	5,743,678	294,282,780
Endowment principal—						
Environment—						
Parks Canada Agency—						
Mackenzie King trust account	225,000					225,000
Health—						
Canadian Institutes of Health Research—						
Endowments for Health Research	140,267					140,267
Industry—						
National Research Council of Canada —						
H.L. Holmes Fund	4,192,217	118,105				4,310,322
Social Sciences and Humanities						
Research Council—						
Queen's Fellowship Fund	250,000					250,000
Total endowment principal	4,807,484	118,105				4,925,589
Total	54,444,447,776	17,091,325,823	1,944,211,641	14,549,720,007	1,552,133,493	57,378,131,740

⁽¹⁾ The opening balance has been restated by \$177,719.

Insurance Accounts

For the following Insurance Accounts, revenues and other credits from outside parties totalled \$17,060 million (\$16,952 million in 2007) while expenses and other debits to outside parties totalled \$14,519 million (\$14,283 million in 2007) and are reported as expenses in the Statement of Operations.

Revenues and other credits of \$1,941 million (\$2,247 million in 2007) and expenses and other debits of \$1,546 million (\$1,534 million in 2007) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from moneys paid by the provinces for the purpose of reinsurance and the expenditures of the Fund are moneys paid to the provinces under the terms of reinsurance agreements. When there is insufficient revenues in the Fund to meet payments, the Minister of Finance may authorize an advance of additional funds to cover these obligations. These advances are recovered from future revenues from the provinces. The interest rate has been set by the Department of Finance at zero percent.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act*. Current activities are limited to collection of accounts receivable. The *Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the *Act*. This sum was increased to \$50,000 by Treasury Board Submission No. 817667 dated December 12, 1991.

Section 58 of the *Act* states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The *Act* authorizes that an account be established in the accounts of Canada to be known as the Employment Insurance Account.

The *Act* provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and support measures under Part II of the *Act*; (c) repayments of overpayments made by the Commission under the Labour Market Development Agreements; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purposes related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and, (f) interest on the balance of the Account at such rates as the Minister of Finance may authorize.

The *Act* also provides that the following be charged to the Account: (a) benefits, support measures and financial assistance provided under Part II of the *Act*; (b) contributions to provinces under the Labour Market Development Agreements; (c) costs of administering the *Act* including administration costs transferred to provinces; and, (d) interest on advances made by the Minister of Finance.

Employee premium rate for each \$100 of insurable earnings was \$1.80 from April 1, 2007 to December 31, 2007 for employees without a Provincial Parental Insurance Plan and \$1.46 for the others. From January 1, 2008 to March 31, 2008, the rate was \$1.73 for employees without a Provincial Parental Insurance Plan and \$1.39 for the others.

Table 4.6 presents a statement of the transactions in the Employment Insurance Account.

TABLE 4.6

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT

(in millions of dollars)

	2007-2008	2006-2007
REVENUES AND OTHER CREDITS—		
Premiums—		
Employers and employees ⁽¹⁾	16,877	17,109
Penalties and interest revenue	95	97
Interest earned	1,926	1,912
	18,898	19,118
EXPENSES AND OTHER DEBITS—		
Benefits	12,877	13,056
Transfers to the provinces—		
Part II	1,421	1,028
Administration costs	1,539	1,528
Administration cost		
transferred to provinces	145	105
Bad debts	81	99
	16,063	15,816
Net change	2,835	3,302
Balance at beginning of year	54,118	50,816
Balance at end of year	56,953	54,118

⁽¹⁾ The difference between premium revenue presented here and the amount presented in the Government of Canada financial statements is due to the elimination on consolidation of premiums incurred by the Government of Canada, for an amount of \$319 million (\$320 million in 2007).

Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Ship-Source Oil Pollution Fund

This account was established pursuant to section 702 of the *Canada Shipping Act*, to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

Other Consolidated Specified Purpose Accounts

For the following Other Specified Purpose Accounts, revenues and other credits from outside parties of \$31 million (\$24 million in 2007) are reported while expenses and other debits to outside parties of \$31 million (\$28 million in 2007) are reported in the Statement of Operations.

Revenues and other credits of \$3 million (\$6 million in 2007), and expenses and other debits of \$6 million (\$3 million in 2007) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Trust Fund—National Battlefields Commission

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The monies are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

Environmental Damages Fund

This account was established for the management of court orders/awards or other financial compensation to Environment Canada for damages to the environment.

New Parks and Historic Sites Account

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

Canadian Commercial Bank and Northland Bank Holdback Account

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year, no claims have been received for potential payments from the holdback.

Supplementary Fines Fish Account

The account was established to record the deposit of monies received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2) (f) of the *Act*.

Environmental Studies Research Fund—Indian Affairs and Northern Development

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this *Act* or any other Act of Parliament, should be conducted.

Environmental Studies Research Fund—Natural Resources

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this *Act* or any other Act of Parliament, should be conducted.

Seized Property Proceeds Account

This account was established pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also monies received from the government of foreign states pursuant to agreements for the purpose of the *Act*. The *Act* also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the *Act*, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to other Government departments and the Consolidated Revenue Fund.

Fines for the Transportation of Dangerous Goods

This account was established pursuant to the *Transportation of Dangerous Goods Act 1992* and related regulations to record fines levied by courts.

Endowment Principal

For the following Endowment Principal Accounts, revenues and other credits from outside parties of \$118,000 (\$115,000 in 2007) are reported in the Statement of Operations and Accumulated Deficit.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for Health Research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H.L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship fund

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

SUPPLEMENTARY STATEMENT

Employment Insurance Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Employment Insurance Account have been prepared by the management of the Canada Employment Insurance Commission in accordance with Canadian generally accepted accounting principles for the public sector.

Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The significant accounting policies are identified in Note 2 to the financial statements.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Employment Insurance Act* and regulations, as well as the *Financial Administration Act* and regulations.

The Employment Insurance Account's external auditor, the Auditor General of Canada, audits the financial statements and reports to the Minister of Human Resources and Social Development.

The financial statements of the Employment Insurance Account are an integral part of the *Public Accounts of Canada*, which are tabled in Parliament and referred to the Standing Committee on Public Accounts for examination purposes.

JANICE CHARETTE
Chairperson of the Canada
Employment Insurance Commission

BRUCE MANION, FCMA
Chief Financial Officer
Human Resources and Social
Development Canada

August 15, 2008

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND
SOCIAL DEVELOPMENT

I have audited the balance sheet of the Employment Insurance Account as at March 31, 2008 and the statements of operations and accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the Canada Employment Insurance Commission. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Employment Insurance Account as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 15, 2008

Employment Insurance Account—Continued

BALANCE SHEET AS AT MARCH 31

(in thousands of dollars)

ASSETS	2008	2007	LIABILITIES	2008	2007
Balance of the account with Receiver			Unredeemed warrants (Note 5).....	123,206	62,903
General for Canada (Note 8).....	55,581,743	52,869,190	Benefits payable	328,790	500,862
Premiums receivable	1,088,203	1,044,913	Amounts payable (Note 6)	139,773	183,086
Due from claimants				591,769	746,851
(Note 3)	508,257	504,699			
Amounts receivable (Note 4)	353,665	436,200			
Advances—Employment benefits			ACCUMULATED SURPLUS.....	56,952,606	54,120,095
and support measures	12,507	11,944			
	57,544,375	54,866,946		57,544,375	54,866,946

Contingent liabilities (Note 12)

The accompanying notes and schedule are an integral part of these financial statements.

Approved by:

JANICE CHARETTE

*Chairperson of the Canada**Employment Insurance Commission*

BRUCE MANION, FCMA

*Chief Financial Officer**Human Resources and Social**Development Canada*

Employment Insurance Account—ContinuedSTATEMENT OF OPERATIONS AND
ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2008	2007
Revenue		
Premiums (Note 7)	16,877,137	17,109,170
Interest on the balance of the account with Receiver General for Canada (Note 8)	1,926,315	1,912,249
Penalties (Note 3)	57,815	56,118
Interest on overdue accounts receivable (Note 3)	34,446	39,432
	18,895,713	19,116,969
Expenses		
Benefits and support measures (Note 9 and Schedule)	14,293,249	14,079,422
Administration costs (Note 10)	1,688,861	1,636,301
Bad debts	81,092	98,914
	16,063,202	15,814,637
Surplus for the year	2,832,511	3,302,332
Accumulated surplus at the beginning of the year	54,120,095	50,817,763
Accumulated surplus at the end of the year	56,952,606	54,120,095

The accompanying notes and schedule are an integral part of these financial statements.

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2008	2007
Operating activities		
Cash receipts:		
Premiums	16,833,847	17,381,280
Interest received	1,926,315	1,912,249
Recoveries of benefit overpayments and penalties	328,146	305,436
	19,088,308	19,598,965
Cash payments:		
Benefits and support measures	(14,723,407)	(14,613,835)
Administration costs	(1,712,651)	(1,553,566)
	(16,436,058)	(16,167,401)
Net increase in cash and cash equivalents	2,652,250	3,431,564
Cash and cash equivalents Beginning of year	52,806,287	49,374,723
End of year	55,458,537	52,806,287
Cash and cash equivalents at end of year are represented by		
Balance of the account with Receiver General for Canada	55,581,743	52,869,190
Unredeemed warrants	(123,206)	(62,903)
	55,458,537	52,806,287

The accompanying notes and schedule are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008

1. Authority, objective and responsibilities

The Canada Employment Insurance Commission (the Commission), a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Account.

The Employment Insurance Account (the Account) was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments receivable from higher income claimants.

The Act authorizes the Government of Canada to enter into Labour Market Development Agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. An agreement with the province of Ontario has been implemented on January 1st, 2007. Agreements with all other provinces and territories have already been entered into and implemented.

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

Responsibility sharing varies from one agreement to the other. In some cases, the provinces and territories have full responsibility for delivering the active employment benefits and support measures; in others, the agreement provides for a co-management approach with the federal government.

The Act also authorizes the Government of Canada to enter into a premium reduction agreement with a province, to allow for a regulatory scheme to make the necessary adjustments and modifications to the Act. This is required to harmonize it with a provincial law that has the effect of reducing or eliminating the special benefits payable under the *Employment Insurance Act*. An agreement with the province of Quebec has been entered into and implemented in January 2006 for that province's parental insurance plan.

2. Significant accounting policies

The Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Account are also presented in Volume I of the *Public Accounts of Canada*.

(a) Basis of accounting

The financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector.

(b) Revenue—Premiums

Premiums are recognized as revenue in the period in which they are earned. Premiums earned in the period are measured from amounts assessed by the Canada Revenue Agency (CRA) and from estimates of amounts not assessed based on cash received. Premium revenue also includes adjustments between actual and estimated premiums of previous years.

(c) Expenses—Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants, including self-employed fishers, while they look for work. This includes work-sharing agreements for temporary work shortages. It also includes special benefits such as maternity, parental, sickness and compassionate care benefits. Income benefits represent the amounts paid and payable to claimants for the period relating to the financial year, less benefit overpayments established by the Commission during the year.

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, namely contributions, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment

assistance services to unemployed workers and employed persons if they are facing a loss of their employment. These expenses include the direct costs of financial and employment assistance programs and related measures provided to eligible persons and third parties. Contributions are recognized in the year in which the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement. Overpayments established during the year are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories for the design and delivery of programs similar to the employment benefits and support measures.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or receivable from those claimants are deducted from benefits and support measures.

(d) Administration costs

The administration costs of the Act are based on a formula allocating the expenses between the Department of Human Resources and Social Development and the Account. The expense allocation formula takes into consideration the source of funding, from the Account or from the Consolidated Revenue Fund. In addition, the administration costs incurred by the provinces and the territories to administer the labour market development agreements are included in the administration costs for the year based on provisions in the agreements.

(e) Advances—Employment benefits and support measures

Advances for employment benefits and support measures are recorded as an asset on the balance sheet and are charged to expenses upon utilization.

(f) Asset and liability valuation

Due to the short-term nature, the carrying value of the financial assets and liabilities of the Account approximate their fair value at the end of the year

(g) Measurement uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles for the public sector requires that management makes estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses during the reporting period. The most significant estimates are related to premiums, administration costs, benefit repayments and allowance for doubtful accounts. Actual results could differ significantly from these estimates.

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

3. Due from claimants

	2008	2007
	(in thousands of dollars)	
Benefit overpayments receivable.....	508,750	481,792
Amount of penalties receivable.....	168,466	172,741
	677,216	654,533
Less: allowance for doubtful accounts.....	378,535	356,035
	298,681	298,498
Estimated benefit repayments receivable from higher income claimants.....	209,576	206,201
	508,257	504,699

The Commission detects overpayments on claims processed during the current and preceding years. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the year, overpayments totalling \$317 million were established (\$295 million in 2006-2007). Interest charges on overpayments totalled \$24 million (\$26 million in 2006-2007).

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases. During the year, the Commission imposed penalties totalling \$58 million (\$56 million in 2006-2007). Interest charges on penalties totalled \$10 million (\$13 million in 2006-2007).

During 2007-2008, the Commission recovered \$328 million (\$305 million in 2006-2007) of benefit overpayments and penalties. Uncollectible benefit overpayments and penalties written off during the year amounted to \$59 million (\$106 million in 2006-2007).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

In accordance with Treasury Board regulations, the Account charges interest on outstanding employment insurance and unemployment insurance debts caused through misrepresentation.

4. Amounts receivable

	2008	2007
	(in thousands of dollars)	
From Canada		
Administration costs.....		86,192
Amount to be recovered for the social insurance number registry.....	7,021	3,364
	7,021	89,556
From provinces		
Benefits to be recovered under Quebec Parental Insurance Plan.....	345,223	345,223
Administration costs to be recovered under Quebec Parental Insurance Plan.....	1,421	1,421
	346,644	346,644
	353,665	436,200

The Canada-Quebec agreement relative to the new Quebec Parental Insurance Plan (QPIP) signed in March 2005 has been implemented on January 1, 2006. During the transition period of the QPIP (January 1 to December 31, 2006), Canada continued to pay active maternity, parental and adoption (MPA) claims whose benefit period started before the implementation of the QPIP or for births or adoptions that took place before the implementation of the QPIP. As per the agreement, Quebec will reimburse Canada for these MPA benefits paid out by Canada to Quebec residents. Therefore, an account receivable from Quebec has been recorded in the financial statements for the benefits paid from January to December 2006. The account receivable has been reduced by the total overpayments established of \$2,481,610 for benefits paid during this period.

5. Warrants

All amounts paid as or on account of benefits under the Act are paid by special warrants drawn on the Receiver General and issued by the Commission by electronic means or bearing the printed signature of the Chairperson and Vice-Chairperson of the Commission. The amount of unredeemed warrants reported in the balance sheet, represents the warrants issued that are still outstanding at the end of the fiscal year.

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2008—Continued

6. Amounts Payable

	2008	2007
	(in thousands of dollars)	
To Canada		
Administration costs	52,816	159,888
Tax deductions from warrants	38,836	4,972
Recoupments from warrants	1,436	1,486
Amounts payable related to Labour Market Development Agreements	4,423	3,145
	97,511	169,491
To provinces		
Recoupments from warrants	1,102	903
Quebec tax deductions from warrants	6,113	856
Amounts payable related to Labour Market Development Agreements	35,047	11,836
	42,262	13,595
	139,773	183,086

7. Premiums

Premiums for the year are measured by the Canada Revenue Agency (CRA) based on amounts assessed and reassessed at the time of preparation of its financial statements and an estimate of premiums earned in the period but not yet assessed or reassessed. The estimate of premiums earned but not yet assessed or reassessed is based on cash amounts received at the time of preparation of the financial statements that relate to the fiscal year.

Actual premiums may differ from these estimates. Actual premium revenue for calendar years 2007 and 2008 will only be known once the CRA has processed all employer declarations of premiums for these years. An adjustment for the difference between actual and estimated premiums will be recorded in the fiscal year in which the actual assessment or reassessment results are known.

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 2007, the total amount of reductions is estimated at \$692 million (\$576 million in 2006). Actual reductions for the calendar year 2006 were \$658 million (\$600 million in 2005). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Account to the insured persons.

Pursuant to section 66(1) of the Act, the premium rates are set by the Commission. In setting the rates, the Commission relied on the principle that the premium rate should generate just enough premium revenue to cover the payments, including administration costs, to be made during that year based on forecast values of economic variables provided by the Minister of Finance, and in doing so, took into account the report of the chief actuary to the Commission and any public input.

For the following calendar years, premium rates for each \$100 of insurable earnings were:

	2008	2007	2006
	(in dollars)		
Residents of provinces without a Provincial Plan			
For employees	1.73	1.80	1.87
For employers (calculated at 1.4 times the employee rate)	2.42	2.52	2.62
Residents of provinces with a Provincial Plan			
For employees	1.39	1.46	1.53
For employers (calculated at 1.4 times the employee rate)	1.95	2.04	2.14

The annual maximum insurable earnings for 2008 is \$41,100 (\$40,000 in 2007 and \$39,000 in 2006).

8. Interest on the balance of the account with Receiver General for Canada

Pursuant to section 76 of the Act, the Minister of Finance may authorize the payment of interest on the balance in the Account in accordance with such terms and conditions and at such rates as the Minister of Finance may establish. The interest is credited to the Account and charged to the Consolidated Revenue Fund.

The interest on the daily balance of the account with Receiver General for Canada is calculated daily and is credited to the Account. The interest rate on the balance of the account is equal to 90 percent of the monthly average of tender rates for three-month Treasury Bills for the same month. The interest rates varied between 2.23 percent and 4.08 percent during the year (3.54 percent and 3.83 percent in 2006-2007). The rate for March 2008 was 2.23 percent (3.76 percent for March 2007).

9. Estimated overpayments and underpayments of benefits

Given the large number of claimants to be monitored and the need for prompt service, the Commission applies a selective approach of control procedures. Therefore, the verification of claims is mainly done after claimants have begun to receive benefits.

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2008—*Concluded*

In order to measure the effectiveness of the benefit payment process, the Commission has a program in place which estimates, through statistical extrapolation, the most likely value of incorrect benefit payouts. For benefits paid during the 12 months ended March 31, 2008, these undetected overpayments and underpayments are estimated to be \$515 million and \$175 million respectively (\$367 million and \$294 million for the 12 months ended March 31, 2007). These estimates are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

The overpayments established during the year, as indicated in Note 3, are not directly linked to the above noted estimated overpayments and underpayments of benefits for the same period.

10. Administration costs

	2008	2007
	(in thousands of dollars)	
Administration costs	1,548,972	1,535,944
Add: Administration costs incurred by provinces and territories	149,705	111,074
Less: Recovery of costs for maintaining the social insurance number registry and issuing replacement cards	(9,816)	(10,717)
	1,688,861	1,636,301

11. Related party transactions

The Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of operations at exchange value, under the same terms and conditions that apply to unrelated parties.

Related party transactions not otherwise disclosed in these financial statements include administration costs of \$108 million (\$104 million in 2006-2007) charged by Public Works and Government Services Canada for accommodation and rental costs, and \$160 million (\$161 million in 2006-2007) by the Canada Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Account based on memoranda of understanding with the Department of Human Resources and Skills Development.

Employment Insurance premiums include the employer's share of premiums paid by the federal government of \$319 million (\$320 million in 2006-2007).

12. Contingent liabilities

In the normal course of the operations of the Account, numerous appeals against or by the Commission are presently outstanding. The outcome of these appeals is not presently determinable. Any claims resulting from the resolution of these appeals will be accounted for as an expense in the period in which the claim will be determinable. However, in the opinion of management, the result of these appeals should not have a significant impact on the operations of the Account.

Legal proceedings

Two legal proceedings have been filed against Her Majesty the Queen contesting on substantially similar grounds, the constitutional validity of parts of the *Employment Insurance Act*. In particular, certain provisions relating to the setting of premiums and the size of the accumulated surplus in the Account are being challenged. The Government won the case at trial and the appeal filed by two Unions. In April 2007, the Supreme Court of Canada granted the Unions' leave to appeal and a hearing was held on May 13, 2008 - a final decision is not expected before the fall of 2008. In management's opinion, the final outcome of these proceedings cannot be determined at this time. The effect, if any, of the ultimate resolution of this matter will be accounted for in the year that it is known.

13. Subsequent event

The legislation to create the Canada Employment Insurance Financing Board came into force on June 20, 2008. The mandate of the Board is to manage a financial reserve and to set the Employment Insurance premium rate.

The Canada Employment Insurance Financing Board's specific responsibilities are: managing a separate account where any excess premiums from a given year will be held and invested until they are used to reduce premium rates in subsequent years; implementing an improved Employment Insurance premium rate-setting mechanism that will ensure that Employment Insurance revenues and expenditures break even over time and contribute to the relative stability of premium rates by limiting year to year changes in Employment Insurance premiums to 15 cents; and maintaining a \$2 billion cash reserve as a contingency fund that will support relative premium rate stability.

As such, the responsibilities of the new Board will pertain only to the financing of the Employment Insurance program. The Government of Canada and the existing Employment Insurance Commission will continue to have full responsibility related to Employment Insurance benefits and program delivery, including eligibility and benefit levels.

Employment Insurance Account—Concluded

SCHEDULE OF BENEFITS AND SUPPORT MEASURES

FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2008	2007
Part I—Income benefits		
Regular	8,380,859	8,445,694
Fishing	264,994	259,867
Worksharing	14,858	8,216
	8,660,711	8,713,777
Special benefits		
Parental	1,891,136	1,742,712
Sickness	928,069	885,340
Maternity	835,510	778,390
Adoption	22,609	20,489
Compassionate care	9,279	8,859
	3,686,603	3,435,790
	12,347,314	12,149,567
Part II—Employment benefits and support measures		
Employment benefits		
Skills development	263,359	398,071
Self-employment	40,559	87,644
Job creation partnerships	27,069	49,250
Targeted wage subsidies	22,953	35,827
	353,940	570,792
Support measures		
Employment assistance	152,348	286,882
Labour market partnerships	158,262	158,402
Research and innovation	14,539	14,804
	325,149	460,088
Transfer payments to provinces and territories	1,416,924	1,056,010
	2,096,013	2,086,890
Benefits and support measures	14,443,327	14,236,457
Less: Benefit repayments received or receivable from higher income claimants	150,078	157,035
	14,293,249	14,079,422

Benefit Rates—Income benefits

From January to December 2007, benefits paid represent the lesser of 55 percent of average insurable earnings or \$423 per week (\$413 per week in 2006). In January 2008, the maximum payment was increased to \$435 per week. The benefit rate can be increased to a maximum of 80 percent of average insurable earnings or \$435 per week as of January 1st, 2008 (\$423 per week in 2007 and \$413 per week in 2006) for claimants who are in a low-income family with children.

SECTION 5

2007-2008

PUBLIC ACCOUNTS OF CANADA

Accounts Payable and Accrued Liabilities

CONTENTS

	<i>Page</i>
Accounts payable and accrued liabilities.....	5.3
Tax payables.....	5.11
Environmental liabilities.....	5.12
Interest and matured debt.....	5.13
Allowance for guarantees.....	5.14

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This section contains information on accounts reported on the Statement of Financial Position under "Accounts Payable and Accrued Liabilities". The establishment and operation of these accounts are authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board under the *Financial Administration Act*.

Table 5.1 presents the year-end balances of accounts payable and accrued liabilities by category. Chart 5A presents accounts payable and accrued liabilities by category at March 31.

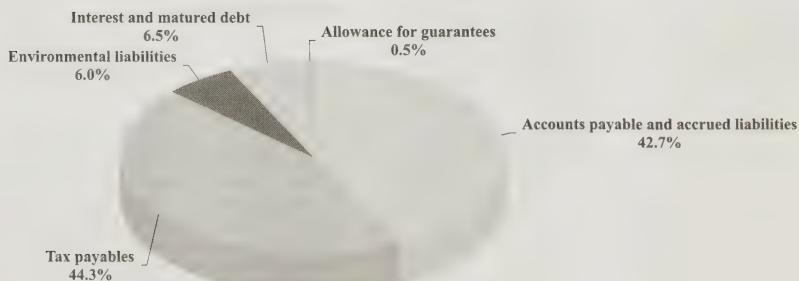
Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 5.1
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31/2008	March 31/2007
	\$	\$
Accounts payable and accrued liabilities, Table 5.2	47,000,327,079	50,729,576,864
Tax payables, Table 5.6	49,010,093,492	41,387,443,604
Environmental liabilities, Table 5.7	6,668,721,493	6,061,913,899
Interest and matured debt, Table 5.8	7,181,996,544	7,516,244,483
Allowance for guarantees, Table 5.9	602,108,187	815,019,283
Total	110,463,246,795	106,510,198,133

CHART 5A

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BY CATEGORY AT MARCH 31, 2008



Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities includes accounts payable, accrued salaries and benefits, notes payable to international organizations, the provincial and territorial tax collection agreements account, miscellaneous payroll deductions, other accounts and deferred revenues.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.2

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31/2008	March 31/2007
	\$	\$
Accounts payable	34,747,847,306	37,581,539,403
Add: consolidation adjustment ⁽¹⁾	1,742,983,000	1,844,783,000
	<i>36,490,830,306</i>	<i>39,426,322,403</i>
Accrued salaries and benefits	2,766,533,168	2,373,196,445
Notes payable to international organizations, Table 5.3	379,470,510	475,633,843
Provincial and territorial tax collection agreements account, Table 5.4	5,111,493,968	6,422,332,611
Miscellaneous payroll deductions	319,307,781	13,221,072
Other	330,412,872	424,737,992
Deferred revenues, Table 5.5	1,602,278,474	1,594,132,498
Total	47,000,327,079	50,729,576,864

⁽¹⁾ Additional information on the consolidated Crown corporations and other entities is provided in Section 4 of this volume.

Accounts payable

This account records amounts owing at year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations and other entities.

Accrued salaries and benefits

This amount records salaries and wages owing at year end, amounts owing for earned and unpaid annual vacation leave and compensation time, and other accrued amounts relating to unpaid or retro-active salaries.

Notes payable to international organizations

Share capital subscriptions, loans and advances are made to international organizations using cash and/or notes payable that are later presented for encashment according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

TABLE 5.3
NOTES PAYABLE TO INTERNATIONAL ORGANIZATIONS

	April 1/2007	Receipts and other credits		Payments and other charges		March 31/2008
		Note issuances	Revaluation ⁽¹⁾	Note encashment	Revaluation ⁽¹⁾	
	\$	\$	\$	\$	\$	\$
Finance—						
European Bank for Reconstruction and Development	10,096,559			4,333,843	1,274,531	4,488,185
International Bank for Reconstruction and Development (World Bank)	27,690,624				3,072,206	24,618,418
International Development Association	318,270,000	318,280,000		318,270,000		318,280,000
Multilateral Investment Guarantee Agency	3,704,107				410,961	3,293,146
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
Caribbean Development Bank	7,773,822				267,729	7,506,093
International financial institutions—						
Asian Development Fund	19,195,360	52,794,285		70,845,978		1,143,667
Caribbean Development Bank—Special	46,474,825	13,585,000		60,059,825		
Global Environment Facility Trust Fund	32,960,002	36,270,000		49,089,001		20,141,001
Multilateral Investment Fund	9,468,544	6,316,667		15,785,211		
	108,098,731	108,965,952		195,780,015		21,284,668
Total	475,633,843	427,245,952		518,383,858	5,025,427	379,470,510

⁽¹⁾ Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.

Provincial and territorial tax collection agreements account

This account records both income taxes administered by the Government of Canada on behalf of provinces, territories, and aboriginal governments, pursuant to the *Federal Provincial Fiscal Arrangements Act* and harmonized sales tax, sales tax and goods and services sales tax pursuant to the *Excise Tax Act*, and related payments made to them.

Under the *Federal-Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial, territorial, and aboriginal governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. Furthermore, the Government is empowered to enter into agreements with provincial governments, to collect the harmonized sales tax, and to make payments to them with respect to such tax.

The Government of Canada has entered into agreements with provinces (excluding Quebec) and territories, and with some self-governing First Nations, to collect individual income tax, and, with provinces (excluding Quebec, Ontario and Alberta except for the tax on preferred shares dividend) and territories, to collect corporate income tax, and, to pay in instalments to such provinces and territories, the estimated revenues to be produced by the respective provincial and territorial taxes. The Government has also entered into agreements with the provinces of Nova Scotia, New Brunswick and Newfoundland and Labrador, to collect the harmonized sales tax, and to

make payments to them with respect to such tax. Furthermore, the Government has also entered into agreements with some First Nations, to collect sales taxes on motive fuels, tobacco, and alcohol and goods and services sales tax, and to make payments to them with respect to such agreements. This account also reflects amounts related to the Government of Canada's administration of various provincial and territorial programs under Memoranda of Understanding, such as child benefit programs.

Because the *Public Accounts of Canada* reports information on an April to March fiscal year basis and because tax information is calculated on a calendar year basis, there can be transactions related to several tax years during any given fiscal year. For example, during a fiscal year the Minister of Finance makes current payments, based on estimates, for two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to final determinations of tax revenues, rebates and credits for previous tax years.

Table 5.4 presents the accumulated balances and the net position of the revenues and the payments made to the provinces and territories for corporate and personal income taxes as well as for harmonized sales tax, sales tax and goods and services sales tax.

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Total Personal Income Tax administered by				
Canada Revenue Agency	3,392,511,792	50,201,523,234		53,594,035,026
Less: payments to provinces and territories—				
Newfoundland and Labrador			849,656,484	849,656,484
Prince Edward Island			238,750,068	238,750,068
Nova Scotia			1,823,397,567	1,823,397,567
New Brunswick			1,291,814,778	1,291,814,778
Ontario			27,760,138,067	27,760,138,067
Manitoba			2,163,929,218	2,163,929,218
Saskatchewan			1,938,308,497	1,938,308,497
Alberta			8,068,765,784	8,068,765,784
British Columbia			7,270,992,269	7,270,992,269
Yukon			45,666,938	45,666,938
Northwest Territories			58,568,646	58,568,646
Nunavut			17,889,690	17,889,690
First Nations			15,327,423	15,327,423
			51,543,205,429	51,543,205,429
Total personal income tax on hand	3,392,511,792	50,201,523,234	51,543,205,429	2,050,829,597

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Concluded*

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Total Corporate Income Tax administered by Canada Revenue Agency	2,626,344,193	4,834,497,402		7,460,841,595
Less: payments to provinces and territories—				
Newfoundland and Labrador			310,628,675	310,628,675
Prince Edward Island			61,326,375	61,326,375
Nova Scotia			540,790,891	540,790,891
New Brunswick			297,784,763	297,784,763
Ontario			111,758,883	111,758,883
Quebec			31,821,675	31,821,675
Manitoba			363,725,658	363,725,658
Saskatchewan			661,309,489	661,309,489
Alberta			18,926,545	18,926,545
British Columbia			2,265,888,250	2,265,888,250
Yukon			11,514,164	11,514,164
Northwest Territories			106,017,063	106,017,063
Nunavut			4,448,532	4,448,532
			4,785,940,963	4,785,940,963
Total corporate income tax on hand	2,626,344,193	4,834,497,402	4,785,940,963	2,674,900,632
Total Harmonized Sales Tax administered by Canada Revenue Agency	402,493,607	2,612,423,499		3,014,917,106
Less: payments to provinces and territories—				
Newfoundland and Labrador			627,827,946	627,827,946
Nova Scotia			1,146,044,534	1,146,044,534
New Brunswick			856,501,447	856,501,447
			2,630,373,927	2,630,373,927
Total harmonized sales tax on hand	402,493,607	2,612,423,499	2,630,373,927	384,543,179
Total First Nations' Sales Tax administered by Canada Revenue Agency	612,969	8,923,827		9,536,796
Less: payments to First Nations			9,099,646	9,099,646
Total First Nations' Sales Tax on hand	612,969	8,923,827	9,099,646	437,150
Total First Nations' Goods and Services Sales Tax administered by Canada Revenue Agency	370,051	5,818,024		6,188,075
Less: payments to First Nations			5,404,665	5,404,665
Total First Nations' Goods and Services Sales Tax on hand	370,051	5,818,024	5,404,665	783,410
Total	6,422,332,612	57,663,185,986	58,974,024,630	5,111,493,968

Miscellaneous payroll deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Other

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

Deferred Revenues

This account records revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year. It includes licence fees received for which access to the radio spectrum is being provided in subsequent years and also presents sepa-

rately revenues received which have been recorded in a specified purpose account.

Table 5.5 presents the balances and transactions of deferred revenues.

TABLE 5.5
DEFERRED REVENUES

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Deferred revenues—				
Citizenship and Immigration—				
Service fees for immigration and citizenship	235,045,238	320,822,860	208,444,171	347,423,927
Industry—				
Spectrum licence fees and other fees	1,122,918,296	227,265,438	394,924,619	955,259,115
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Provincial arrangement on capital assets ⁽¹⁾	103,336,057	6,332,280	57,079	109,611,258
Other departments ⁽¹⁾	87,804,844	179,126,208	125,388,158	141,542,894
Total	1,549,104,435	733,546,786	728,814,027	1,553,837,194
Other deferred revenues—Specified purpose accounts—				
Donation and bequest accounts—				
Agriculture and Agri-Food—				
Shared-cost agreements—Research	11,911,507	8,267,102	7,540,887	12,637,722
Canadian Heritage—				
Library and Archives of Canada—				
Special operating account	456,744	410,275	420,138	446,881
Environment—				
Endangered species—Donations	57,681	200,389		258,070
Parks Canada Agency—				
Pacific Rim Mitigation Fund	2,125,000		125,000	2,000,000
	2,182,681	200,389	125,000	2,258,070
Fisheries and Oceans—				
Restricted donations	88,120	21,000	82,873	26,247
Foreign Affairs and International Trade—				
Canadian Landmine Action Fund	772			772
Governor General—				
Donations—Rideau Hall	24,450			24,450
Health—				
Canadian Institutes of Health Research—				
Donations for research	12,723,266	8,516,244	9,234,890	12,004,620
Human Resources and Skills Development—				
Canadian Centre for Occupational Health and Safety—				
Donations	98,177		4,120	94,057
Industry—				
Prime Minister's Awards and other deposits	2,318,795	1,720,152	1,138,902	2,900,045
Canadian Space Agency—				
RADARSAT-2	11,010		1,719	9,291
RADARSAT-2—Data satellite		701,371	252,200	449,171
	11,010	701,371	253,919	458,462
National Research Council of Canada—				
Trust fund	13,093,528	16,967,665	15,556,422	14,504,771
Natural Sciences and Engineering Research Council—				
Trust fund	250			250
Social Sciences and Humanities Research Council—				
Trust fund	396,722	50,000	50,000	396,722
	15,820,305	19,439,188	16,999,243	18,260,250

TABLE 5.5

DEFERRED REVENUES—*Concluded*

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
National Defence—				
Corporate sponsorships and donations	45,520	211,000	162,517	94,003
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Mounted Police Foundation		359,901		359,901
Royal Canadian Mounted Police Pipe Band (NCR)	9,764	1,000	510	10,254
Sponsorship Agreement—Contributions	407,003	35,000	73,442	368,561
	416,767	395,901	73,952	738,716
Total—Donation and bequest accounts	43,768,309	37,461,099	34,643,620	46,585,788
Endowment interest accounts—				
Environment—				
Parks Canada Agency—				
Laurier House—Interest				
(Mackenzie King trust account)		9,180	9,180	
Health—				
Canadian Institutes of Health Research—				
Endowments for health research	6,447	262		6,709
Industry—				
National Research Council of Canada—				
H.L. Holmes Fund		90,717	90,717	
Social Sciences and Humanities Research Council—				
Queen's Fellowship Fund	86,313	12,456		98,769
	86,313	103,173	90,717	98,769
Transport—				
Shared-cost agreements—Transportation				
research and development	1,166,994	7,842,504	7,259,484	1,750,014
Total—Endowment interest accounts	1,259,754	7,955,119	7,359,381	1,855,492
Total—Other deferred revenues—Specified purpose accounts	45,028,063	45,416,218	42,003,001	48,441,280
Total—Deferred revenues	1,594,132,498	778,963,004	770,817,028	1,602,278,474

⁽¹⁾ The responsibility for the Canadian Firearms Centre has been transferred to the Royal Canadian Mounted Police. The current year's opening balances for Other departments and Provincial arrangement on capital assets under Royal Canadian Mounted Police have been adjusted accordingly by \$152,751.

Service fees for immigration and citizenship

This account was established to record fees and rights derived from the *Citizenship Act* and Regulations and the *Immigration and Refugees Protection Act* and Regulations. Fees are deferred until the application is deemed processed, while rights (right of citizenship and right of permanent residence) are deferred until the right is granted.

Spectrum licence fees and other fees

This account was established to record, (a) monies received in advance from Spectrum Auctions, which are recognized as revenues over the period of the licences; (b) monies received from Spectrum Licence Fees that are received in the latter part of the fiscal year, but which are applicable to the following fiscal year; and, (c) monies received from other sources such as patents and trademarks examination and registration fees, Bankruptcy Trustee Licence Fees and Competition Bureau Pre-Merger Fees, which are recognized as revenue in the subsequent year.

Provincial arrangement on capital assets

This account was established to record capital assets received by the Royal Canadian Mounted Police pursuant to the provincial arrangement (contracts) on capital assets. The revenue is recognized on the same basis as the amortization of the corresponding capital asset.

Shared-cost agreements—Research

This account was established to record amounts deposited by external parties for shared-cost projects, and any related future provincial program payments to be made on a province's behalf by Agriculture and Agri-Food Canada as part of a related project. Monies are disbursed on behalf of depositors as specific projects are undertaken.

Special operating account

This account was established, pursuant to section 18 of the *Library and Archives of Canada Act*, to record monies received for the purposes of the Library and Archives of Canada, by way of gifts. Amounts required for the purposes of the Act may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Endangered species—Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to endangered species.

Pacific Rim Mitigation Fund

This account was established to record monies received for the protection of lands within the Pacific Rim National Park Reserve of Canada. Monies so received are used to monitor community use impacts, carry out related research and implement required mitigation measures.

Restricted donations

This account was established to record directed donations to be used for research, development, management and promotion of fisheries and oceans related issues.

Canadian Landmine Action Fund

This account was established to record monies received from the public to support Canadian Mine Action Programs pursuant to the Ottawa Convention agreement which bans the production, use, stockpiling and export of anti-personnel mines.

Donations—Rideau Hall

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

Donations for research—Canadian Institutes of Health Research

This account was established, pursuant to section 29 of the *Canadian Institutes of Health Research Act*, to record donations and contributions received from organizations and individuals for biomedical research.

Donations—Canadian Centre for Occupational Health and Safety

This account was established pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record monies, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

Prime Minister's Awards and other deposits

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence and amounts deposited by customers to be used for payments of services provided by Industry Canada.

RADARSAT-2

This account was established to record funds received for the configuration and layout of relocated MacDonald, Dettwiler and Associates personnel.

RADARSAT-2—Data satellite

This account was established to record funds received from "MacDonald, Dettwiler and Associates" for the reception, archiving, cataloging and satellite acquisition services.

Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act* to record funds received from other governments and organizations outside the accounting entity to cover expenses made on their behalf.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations to cover expenses made on their behalf.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations for the purpose of special projects.

Corporate sponsorships and donations

This account was established by the Department of National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events, conducting operations and constructing capital assets consistent with the Department's mandate but not funded from its appropriations.

Mounted Police Foundation

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenses related to community policing, educational, promotional and public relations projects throughout Canada.

Royal Canadian Mounted Police Pipe Band (NCR)

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

Sponsorship Agreement—Contributions

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

Laurier House—Interest (Mackenzie King trust account)

The late The Right Hon W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for health research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H. L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship Fund

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

Shared-cost agreements—Transportation research and development

This account was established to record, on a temporary basis, (a) monies received from cost-sharing agreements intended to strengthen and improve the safety, security and efficiency of the Canadian transportation system; and, (b) monies received from private sector and provincial governments to directly support the departmental strategic objectives.

Tax Payables

Tax payables include amounts payable to taxpayers based on assessments as well as estimates of refunds owing for assessments not completed by year end.

Table 5.6 presents a summary of the balances for the different tax revenue streams.

TABLE 5.6
TAX PAYABLES

	March 31/2008	March 31/2007
	\$	\$
Personal and non-resident income tax	29,778,676,597	24,767,691,694
Corporate income tax	11,406,117,547	10,328,520,732
Goods and services tax	7,768,233,007	6,192,111,033
Customs and excise	57,066,341	99,120,145
Total	49,010,093,492	41,387,443,604

Personal and non-resident income tax

This account records tax refunds payable to individual taxpayers as well as amounts payable to employers and other withholding holders of personal income tax. This account also includes any interest owing on the balances.

Corporate income tax

This account records tax refunds payable and any interest owing to corporate taxpayers.

Goods and services tax

This account records refunds, rebates and any interest owing related to the goods and services tax.

Customs and excise

This account records refunds of customs import duties, excise taxes and duties, energy taxes and any interest owing on the balances.

Environmental Liabilities

Environmental liabilities include the estimated costs related to the management and remediation of contaminated sites and unexploded explosive ordnance affected sites where the Government is obligated, or likely obligated to incur such costs, as well as the estimated costs to decommission Atomic Energy of Canada Limited's nuclear facilities.

The Government has identified approximately 2,360 contaminated sites and 28 unexploded explosive ordnance affected sites (2,630 contaminated sites and 28 unexploded explosive ordnance affected sites in 2007) for which it is likely obligated to remediate. Continued assessment work will lead to a more accurate cost estimate of the identified sites

The contingent liabilities associated with the contaminated sites and unexploded explosive ordnance affected sites are disclosed in Section 11 of this volume.

Table 5.7 presents the liability balances of the custodian departments and Crown corporations for contaminated sites and unexploded explosive ordnance affected sites and for nuclear facility decommissioning.

TABLE 5.7
ENVIRONMENTAL LIABILITIES

	March 31/2008	March 31/2007
	\$	\$
Contaminated sites—		
Agricultural and Agri-Food	1,925,334	1,779,574
Canada Border Services Agency	769,165	867,400
Cape Breton Development Corporation	180,338,000	108,857,000
Correctional Service	14,354,720	13,775,571
Environment	55,520,174	63,266,228
Fisheries and Oceans	223,544,198	169,196,803
Health	2,303,800	3,197,100
Indian Affairs and Northern Development	1,497,136,925	1,313,856,272
Industry	99,657	132,281
National Capital Commission	24,799,000	21,794,000
National Defence	431,514,508	378,272,040
National Research Council of Canada	100,000	300,000
Natural Resources	336,678,572	387,792,662
Parks Canada Agency	42,017,836	40,027,640
Public Works and Government Services	310,523,035	320,154,947
Royal Canadian Mounted Police	4,275,715	3,752,007
The Jacques-Cartier and Champlain Bridges Inc.	1,000,000	1,000,000
Transport	204,327,220	186,814,790
VIA Rail Canada Inc.	1,500,000	
	3,332,727,858	3,014,836,315
Unexploded explosive ordnance affected sites—		
National Defence	327,757,635	119,143,584
Atomic Energy of Canada Limited's nuclear facility decommissioning	3,008,236,000	2,927,934,000
Total ⁽¹⁾	6,668,721,493	6,061,913,899

⁽¹⁾ During the year, an amount of \$307,163,000 (\$293,160,000 in 2007) was spent on management, remediation and decommissioning of contaminated sites, on unexploded explosive ordnance affected sites and on nuclear facilities to reduce environmental liabilities previously recorded and on additional remediation costs as became known in the year.

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued and matured debt.

Table 5.8 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.8
INTEREST AND MATURED DEBT

	March 31/2008	March 31/2007
	\$	\$
Interest due	2,690,794,592	2,974,153,853
Interest accrued	4,399,503,152	4,433,129,130
Matured debt	91,698,800	108,961,500
Total	7,181,996,544	7,516,244,483

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to other revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Allowance for Guarantees

This category of accounts payable and accrued liabilities includes the allowance for loan guarantees and the allowance for borrowings of Crown corporations.

Table 5.9 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.9

ALLOWANCE FOR GUARANTEES

	March 31/2008	March 31/2007
	\$	\$
Allowance for loan guarantees	375,250,161	541,660,959
Allowance for borrowings of Crown corporations	226,858,026	273,358,324
Total	602,108,187	815,019,283

Allowance for loan guarantees

This account records potential losses on loan guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated (see Table 11.5 in Section 11 of this volume).

Allowance for borrowings of Crown corporations

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

Borrowings of non-agent Crown corporations and other government business enterprises may, at times, be guaranteed by the Government.

This account reports the borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises expected to be repaid by the Government (see Table 9.6 in Section 9 of this volume).

SECTION 6

2007-2008

PUBLIC ACCOUNTS OF CANADA

Interest-Bearing Debt

CONTENTS

	<i>Page</i>
Unmatured debt—	
Marketable bonds.....	6.3
Treasury bills	6.5
Retail debt.....	6.6
Bonds for Canada Pension Plan.....	6.7
Canada bills	6.7
Canada notes	6.8
Euro medium-term notes.....	6.8
Cross-currency swap revaluation account	6.9
Unamortized discounts and premiums on market debt.....	6.9
Interest rates	6.9
Maturity of Government debt.....	6.10
Statement of all borrowing transactions on behalf of Her Majesty	6.11
Structure of interest-bearing debt	6.12
Obligation related to capital leases.....	6.12
Pension and other liabilities—	
Public sector pensions.....	6.17
Other employee and veteran future benefits	6.30
Other liabilities—	
Canada Pension Plan	6.32
Government Annuities Account.....	6.33
Deposit and trust accounts	6.34
Other specified purpose accounts	6.40
Supplementary statements—	
Canada Pension Plan	6.52
Government Annuities Account	6.72
Royal Canadian Mounted Police (Dependants) Pension Fund	6.77

INTEREST-BEARING DEBT

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pension and other accounts.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year.

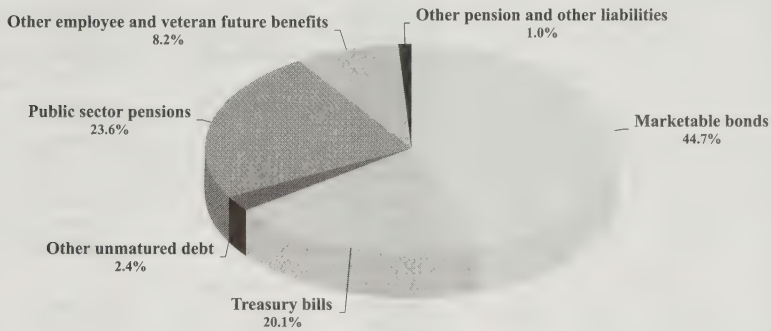
The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 6.1
INTEREST-BEARING DEBT

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Unmatured debt ⁽¹⁾ —				
Payable in Canadian currency—				
Marketable bonds, Table 6.2	257,482,107,543	52,705,856,625	56,638,119,000	253,549,845,168
Treasury bills, Table 6.3	134,074,235,000	287,900,000,000	305,038,111,000	116,936,124,000
Retail debt, Table 6.4	15,175,013,783	1,926,962,974	4,033,768,780	13,068,207,977
Bonds for Canada Pension Plan, Table 6.5	1,742,344,000		699,981,000	1,042,363,000
	408,473,700,326	342,532,819,599	366,409,979,780	384,596,540,145
Payable in foreign currencies—				
Marketable bonds, Table 6.2	6,407,198,105	187,028,537	715,560,504	5,878,666,138
Canada bills, Table 6.6	1,847,360,000	10,808,757,208	11,172,614,275	1,483,502,933
Canada notes, Table 6.7	489,950,000	25,050,000		515,000,000
Euro medium-term notes, Table 6.8	1,627,700,694	78,100,000	85,300,694	1,620,500,000
	10,372,208,799	11,098,935,745	11,973,475,473	9,497,669,071
Total—Market debt	418,845,909,125	353,631,755,344	378,383,455,253	394,094,209,216
Cross-currency swap revaluation account	(1,090,915,070)		328,936,411	(1,419,851,481)
Unamortized discounts and premiums on market debt, Table 6.9	(6,659,407,140)	6,348,710,828	5,902,571,690	(6,213,268,002)
Obligation related to capital leases, Table 6.15	3,096,373,436	1,222,253,760	82,930,322	4,235,696,874
Total—Unmatured debt	414,191,960,351	361,202,719,932	384,697,893,676	390,696,786,607
Pension and other liabilities—				
Public sector pensions, Table 6.18—				
Superannuation accounts	146,787,478,665	15,549,704,480	12,192,318,929	150,144,864,216
Allowance for pension adjustments	(12,061,000,000)	626,000,000	1,339,000,000	(12,774,000,000)
	134,726,478,665	16,175,704,480	13,531,318,929	137,370,864,216
Other employee and veteran future benefits, Table 6.31	45,123,000,000	6,537,000,000	3,759,000,000	47,901,000,000
Other liabilities—				
Due to Canada Pension Plan, Table 6.32	53,583,710	52,116,822,800	52,064,014,731	106,391,779
Government Annuities Account	319,295,178	20,900,004	47,376,477	292,818,705
Deposit and trust accounts, Table 6.33	1,358,478,722	3,715,114,997	2,993,054,968	2,080,538,751
Other specified purpose accounts, Table 6.36	3,479,383,906	4,497,971,117	4,561,571,902	3,415,783,121
	50,333,741,516	66,887,808,918	63,425,018,078	53,796,532,356
Total—Pension and other liabilities	185,060,220,181	83,063,513,398	76,956,337,007	191,167,396,572
Total	599,252,180,532	444,266,233,330	461,654,230,683	581,864,183,179

⁽¹⁾ This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.13.

CHART 6A**INTEREST-BEARING DEBT BY CATEGORY AT MARCH 31, 2008****UNMATURED DEBT**

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due, cross-currency swap revaluation, unamortized discounts, premiums and commissions on market debt and obligations related to capital leases.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2008.

TABLE 6.2

MARKETABLE BONDS

	April 1/2007	Receipts and other credits ⁽¹⁾	Payments and other charges ⁽¹⁾	March 31/2008
	\$	\$	\$	\$
Payable in Canadian currency—				
Matured 2007-2008	26,727,607,000		26,727,607,000	
Maturing 2008-2009	29,025,270,000		5,562,345,000	23,462,925,000
2009-2010	19,881,748,000	8,000,000,000	1,052,815,000	26,828,933,000
2010-2011	17,881,301,000	3,700,000,000	2,303,176,000	19,278,125,000
2011-2012	20,569,285,000		541,226,000	20,028,059,000
2012-2013	12,956,853,000	4,224,165,000		17,181,018,000
2013-2014	9,888,492,000	2,063,624,000	158,000,000	11,794,116,000
2014-2015	9,838,802,000		60,000,000	9,778,802,000
2015-2016	10,783,005,000		61,500,000	10,721,505,000
2016-2017	10,300,000,000			10,300,000,000
2017-2018	5,006,850,000	5,335,676,000		10,342,526,000
2018-2019		5,322,764,000		5,322,764,000
2020-2021	723,611,000		5,250,000	718,361,000
2021-2022	7,267,364,029	144,102,738	18,066,000	7,393,400,767
2022-2023	470,448,000		35,000,000	435,448,000
2023-2024	6,557,739,000		1,088,764,000	5,468,975,000
2025-2026	5,702,024,000		702,024,000	5,000,000,000
2026-2027	6,545,220,791	138,287,517		6,683,508,308
2027-2028	7,946,306,000		383,471,000	7,562,835,000
2029-2030	13,409,090,000		276,935,000	13,132,155,000
2031-2032	6,949,470,358	146,827,959		7,096,298,317
2033-2034	13,410,295,000			13,410,295,000
2036-2037	6,219,289,365	131,400,716		6,350,690,081
2037-2038	9,849,089,000	3,400,000,000		13,249,089,000
2041-2042		2,261,894,695		2,261,894,695
	257,909,159,543	34,868,742,625	38,976,179,000	253,801,723,168
Less: Government's holdings—				
Government's holdings		17,661,940,000	17,661,940,000	
Consolidation adjustment ⁽²⁾	427,052,000	175,174,000		251,878,000
	427,052,000	17,837,114,000	17,661,940,000	251,878,000
Total marketable bonds payable in Canadian currency	257,482,107,543	52,705,856,625	56,638,119,000	253,549,845,168
Payable in foreign currencies—				
Matured 2007-2008	368,317,400		368,317,400	
Maturing 2008-2009	6,040,966,390	159,727,584	320,250,000	5,880,443,974
2009-2010	182,305,567		20,226,350	162,079,217
2016-2017	38,383,522		4,258,556	34,124,966
2018-2019	18,565,968		2,059,848	16,506,120
2019-2020	4,041,100		448,350	3,592,750
	6,652,579,947	159,727,584	715,560,504	6,096,747,027
Less: Government's holdings and securities held for the retirement of unmatured debt ⁽³⁾	245,381,842	27,300,953		218,080,889
Total marketable bonds payable in foreign currencies	6,407,198,105	187,028,537	715,560,504	5,878,666,138
Total	263,889,305,648	52,892,885,162	57,353,679,504	259,428,511,306

(1) These columns include the translation of marketable bonds payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

(2) Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

(3) These securities were assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro-Canada Limited. These are presented as a deduction from the foreign currency unmatured debt since they are held specifically for the repayment of the corresponding liabilities assumed upon the dissolution of the Corporation.

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- issued at a discount in lieu of interest payments;
- issued in Canadian currency only;
- issued every 2 weeks;
- common terms: 3 months, 6 months and 12 months;
- transferable; and,
- bought and sold on the open market.

The balance at March 31, 2008 consists of \$9,500 million in odd issue bills; \$33,500 million in three-month bills; \$25,900 million in six-month bills; and, \$48,100 million in 364-day bills.

Table 6.3 presents a summary of Treasury bill issues and redemptions.

TABLE 6.3
TREASURY BILLS

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Three-month bills.....	36,800,000,000	123,700,000,000	127,000,000,000	33,500,000,000
Six-month bills.....	28,600,000,000	49,900,000,000	52,600,000,000	25,900,000,000
Other bills.....	68,700,000,000	114,300,000,000	125,400,000,000	57,600,000,000
	134,100,000,000	287,900,000,000	305,000,000,000	117,000,000,000
Less: Government's holdings— Consolidation adjustment ⁽¹⁾	25,765,000		38,111,000	63,876,000
Total.....	134,074,235,000	287,900,000,000	305,038,111,000	116,936,124,000

(1) Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

Retail Debt

Retail debt includes Canada savings, Canada premium and Canada investment bonds which are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- issued to Canadian residents;
- issued in Canadian currency only;
- registered in the name of the holder;
- fixed dates of maturity;
- not marketable;
- not subject to call before maturity;
- term to maturity of seven years or more;

— Canada savings bonds are redeemable on demand by the holder, with accrued interest calculated to the end of the previous month (no interest is paid if redeemed during the first 3 months following the date of issue); and,

— Canada premium bonds are redeemable in full or partially on any annual anniversary of the issue date and during the 30 days thereafter by the holder, with accrued interest if applicable.

— Canada investment bonds carry a fixed rate for the duration of their terms. All outstanding bonds matured during the year.

Table 6.4 presents a summary of the balances and transactions for Canada savings, Canada premium and Canada investment bonds.

TABLE 6.4
RETAIL DEBT

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Canada Savings Bonds—				
Matured 2007-2008.....	4,663,195		4,663,195	
Maturing 2008-2009.....	1,999,123,972		452,145,207	1,546,978,765
2009-2010.....	264,308,171		30,124,498	234,183,673
2010-2011.....	255,865,978		32,075,523	223,790,455
2011-2012.....	325,907,089		41,696,279	284,210,810
2012-2013.....	397,801,735		57,786,802	340,014,933
2013-2014 ⁽¹⁾	589,624,223		99,736,207	489,888,016
2014-2015 ⁽²⁾	846,151,616		166,841,560	679,310,056
2015-2016 ⁽³⁾	1,033,939,425		306,994,350	726,945,075
2016-2017 ⁽⁴⁾	1,188,057,427	906,396,139	929,611,240	1,164,842,326
2017-2018 ⁽⁵⁾	1,858,761,658	822,954,346	929,880,907	1,751,835,097
	8,764,204,489	1,729,350,485	3,051,555,768	7,441,999,206
Canada Premium Bonds—				
Matured 2007-2008.....	32,138,945		32,138,945	
Maturing 2008-2009.....	967,626,638		118,537,964	849,088,674
2009-2010.....	605,500,608		109,542,825	495,957,783
2010-2011.....	929,552,769		68,259,703	861,293,066
2011-2012.....	636,253,284		86,952,069	549,301,215
2012-2013.....	1,470,550,112		370,011,961	1,100,538,151
2013-2014.....	1,067,608,559		75,348,919	992,259,640
2014-2015.....	290,935,435		31,838,597	259,096,838
2015-2016.....	204,090,391		22,303,660	181,786,731
2016-2017.....	205,385,853	157,169	26,425,892	179,117,130
2017-2018.....		197,455,320	39,685,777	157,769,543
	6,409,642,594	197,612,489	981,046,312	5,626,208,771
Canada Investment Bonds—				
Maturing 2007-2008.....	1,166,700		1,166,700	
Total.....	15,175,013,783	1,926,962,974	4,033,768,780	13,068,207,977

(1) Ten years maturity extension to CSB Series 46 until November 1, 2013.

(2) Ten years maturity extension to CSB Series 47 until November 1, 2014.

(3) Ten years maturity extension to CSB Series 48 until November 1, 2015.

(4) Ten years maturity extension to CSB Series 49 until November 1, 2016.

(5) Ten years maturity extension to CSB Series 50 and 52 until November 1, 2017.

Bonds for Canada Pension Plan

Bonds for Canada Pension Plan are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Fund and have the following characteristics:

- not negotiable;
- not transferable;
- not assignable;
- issued in Canadian currency only;
- term to maturity of 20 years or less;
- interest payable semi-annually; and,
- redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these bonds.

TABLE 6.5
BONDS FOR CANADA PENSION PLAN

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Matured 2007-2008	699,981,000		699,981,000	
Maturing 2008-2009	519,360,000			519,360,000
2009-2010	71,112,000			71,112,000
2010-2011	425,010,000			425,010,000
2011-2012	15,763,000			15,763,000
2012-2013	11,118,000			11,118,000
Total	1,742,344,000		699,981,000	1,042,363,000

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- issued at a discount in lieu of interest payments;
- term to maturity of not more than 270 days;

- transferable; and,
- bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2008.

Table 6.6 presents a summary of Canada bill issues and redemptions.

TABLE 6.6
CANADA BILLS

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Canada bills before revaluation	1,845,276,401	10,775,055,412	11,172,614,275	1,447,717,538
Exchange valuation adjustment	2,083,599	33,701,796		35,785,395
Total	1,847,360,000	10,808,757,208	11,172,614,275	1,483,502,933

Canada Notes

Canada notes are issued by the Government of Canada under the Government's foreign currency borrowing program. Canada notes provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Canada notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2008.

Table 6.7 presents a summary of the balances and transactions for Canada notes.

TABLE 6.7
CANADA NOTES

	April 1/2007	Receipts and other credits ⁽¹⁾	Payments and other charges ⁽¹⁾	March 31/2008
	\$	\$	\$	\$
Payable in foreign currencies—				
Maturing 2008-2009	489,950,000	25,050,000		515,000,000
Total	489,950,000	25,050,000		515,000,000

⁽¹⁾ These columns include the translation of Canada notes payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

Euro Medium-Term Notes

Euro medium-term notes are issued by the Government of Canada in the Euromarkets under the Government's foreign currency borrowing program, and thus provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Euro medium-term notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2008.

Table 6.8 presents a summary of the balances and transactions for the Euro medium-term notes.

TABLE 6.8
EURO MEDIUM-TERM NOTES

	April 1/2007	Receipts and other credits ⁽¹⁾	Payments and other charges ⁽¹⁾	March 31/2008
	\$	\$	\$	\$
Payable in foreign currencies—				
Matured 2007-2008	85,300,694		85,300,694	
Maturing 2009-2010	1,542,400,000	78,100,000		1,620,500,000
Total	1,627,700,694	78,100,000	85,300,694	1,620,500,000

⁽¹⁾ These columns include the translation of Euro notes payable in foreign currencies to Canadian dollars using closing rates of exchange at March 31.

Cross-currency Swap Revaluation Account

This account records the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

Unamortized Discounts and Premiums on Market Debt

The unamortized discounts and premiums on market debt have the following characteristics:

- unamortized discounts on Canada bills records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills;
- unamortized discounts on Treasury bills records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills; and,

- unamortized discounts and premiums on marketable bonds records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenses. Discounts and premiums are amortized over the life of the bonds.

Table 6.9 presents a summary of the balances and transactions for the unamortized discounts and premiums on market debt.

TABLE 6.9

UNAMORTIZED DISCOUNTS AND PREMIUMS ON MARKET DEBT

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Unamortized discounts on Canada Bills	(10,439,761)	83,003,999	77,798,151	(5,233,913)
Unamortized discounts on Treasury Bills	(1,568,139,661)	4,611,407,569	4,237,993,882	(1,194,725,974)
Unamortized discounts and premiums on marketable bonds	(5,080,827,718)	1,654,299,260	1,586,779,657	(5,013,308,115)
Total	(6,659,407,140)	6,348,710,828	5,902,571,690	(6,213,268,002)

Interest Rates

Table 6.10 sets out unmatured debt as at March 31, for each of the years 2003-2004 to 2007-2008 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as marketable bonds, Treasury

bills, Canada savings, Canada premium and Canada investment bonds, non-marketable bonds and bonds for the Canada Pension Plan Investment Fund, Canada bills and Foreign currency notes.

TABLE 6.10

UNMATURED DEBT AS AT MARCH 31, FROM 2004 TO 2008, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Treasury bills		Retail debt		Bonds for Canada Pension Plan		Canada bills		Foreign currency notes		Total market debt	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2008	259,429	5.08	116,936	3.60	13,068	3.50	1,042	10.62	1,483	2.59	2,136	3.87	394,094	4.61
2007	263,889	5.23	134,074	4.20	15,175	3.54	1,743	10.37	1,847	5.11	2,118	3.92	418,846	4.86
2006	268,487	5.26	131,597	3.52	17,342	3.84	3,102	10.02	4,734	4.63	1,998	3.85	427,260	4.73
2005	275,437	5.62	127,199	2.62	19,080	2.85	3,393	9.99	3,862	2.63	2,785	3.14	431,756	4.61
2004	290,677	5.96	113,378	2.52	21,330	3.37	3,427	9.96	3,364	0.92	4,281	2.37	436,457	4.90

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

Table 6.11 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 2003-2004 to 2007-2008 inclusively.

TABLE 6.11**TREASURY BILLS AVERAGE YIELDS AT TENDER**

	High	Low	Last issue
Year ended March 31	%	%	%
Three-month bills—			
2008	4.61	2.03	2.03
2007	4.30	3.90	4.17
2006	3.79	2.25	3.79
2005	2.70	1.93	2.55
2004	3.24	1.99	1.99
Six-month bills—			
2008	4.70	2.29	2.29
2007	4.44	4.00	4.19
2006	3.89	2.55	3.89
2005	2.83	1.98	2.56
2004	3.36	1.98	1.98
Other bills—			
2008	4.47	2.20	3.06
2007	4.55	3.80	4.27
2006	4.01	2.43	3.99
2005	3.05	1.98	3.04
2004	3.62	2.01	2.01

Maturity of Government Debt

Table 6.12 presents total unmatured debt arranged in order of maturity.

TABLE 6.12**MATURITY OF GOVERNMENT DEBT**

	Marketable bonds		Treasury bills		Retail debt		Bonds for Canada Pension Plan		Canada bills		Foreign currency notes		Total market debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2009	29,343	5.27	117,000	3.60	2,396	3.25	519	10.2	1,483	2.59	515	1.90	151,256	3.92
2010	26,991	4.73			730	10.68	71	9.98			1,621	4.50	29,413	4.88
2011	19,278	5.14			1,085	2.16	425	11.29					20,788	5.11
2012	20,028	5.03			833	6.11	16	9.92					20,877	5.07
2013	17,181	4.65			1,441	1.89	11	9.37					18,633	4.44
2014/18	52,971	4.63			6,583	3.82							59,554	4.54
2019/23	13,890	4.91											13,890	4.91
2024/28	24,716	7.19											24,716	7.19
2029/33	20,228	5.14											20,228	5.14
2034/38	33,010	4.92											33,010	4.92
2039/43	2,263	2.00											2,263	2.00
	259,899	5.09	117,000	3.60	13,068	3.50	1,042	10.62	1,483	2.59	2,136	3.87	394,628	4.61
Less: Government's holdings	470	8.55	64	3.60									534	7.96
Total	259,429	5.08	116,936	3.60	13,068	3.50	1,042	10.62	1,483	2.59	2,136	3.87	394,094	4.61

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.13.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.13 presents information on the Government's borrowing transactions. Included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

TABLE 6.13

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY

(in millions of dollars)

	April 1/2007	Issues/ Borrowings	Retirements	March 31/2008
Market debt of the Government of Canada ⁽¹⁾	418,846	353,632	378,384	394,094
Cross-currency swap revaluation account	(1,091)		329	(1,420)
Unamortized discounts and premiums on market debt ⁽¹⁾	(6,659)	6,349	5,903	(6,213)
Obligation related to capital leases ⁽¹⁾	3,096	1,223	83	4,236
	414,192	361,204	384,699	390,697
Borrowings of enterprise Crown corporations designated as agents of Her Majesty ⁽²⁾	141,782	117,222	87,961	171,043
Total	555,974	478,426	472,660	561,740

⁽¹⁾ Details can be found in this section.⁽²⁾ Details can be found in Section 9 (Table 9.6) of this volume.

Structure of interest-bearing debt

Table 6.14 presents the proportion of interest-bearing debt having fixed rates (debt that does not mature or need to be re-priced within a year).

TABLE 6.14
STRUCTURE OF INTEREST-BEARING DEBT

	March 31/2008		March 31/2007 ⁽¹⁾	
	Total \$(millions)	Portion of total of which interest is fixed ⁽²⁾ %	Total \$(millions)	Portion of total of which interest is fixed ⁽²⁾ %
Unmatured debt—				
Market debt—				
Marketable bonds—				
Nominal	224,445	89.9	231,375	88.4
Real return	29,357	50.0	26,534	50.0
Treasury bills	117,000		134,100	
Retail debt	13,068	20.0	15,175	20.0
Bonds for Canada Pension Plan	1,042	95.0	1,743	95.0
Payable in Canadian currency	384,912	57.2	408,927	54.4
Payable in foreign currencies	9,716	17.1	10,617	60.9
Less: Government's holdings—				
Consolidation adjustment	(534)	50.0	(698)	50.0
Total—Market debt ⁽³⁾	394,094	56.2	418,846	54.6
Cross-currency swap revaluation account	(1,420)		(1,091)	
Unamortized discounts and premiums on market debt	(6,213)		(6,659)	
Obligation related to capital leases	4,236	100.0	3,096	100.0
Total—Unmatured debt	390,697	56.7	414,192	54.9
Pension and other liabilities—				
Public sector pensions	137,371	97.0	134,726	97.0
Other employee and veteran future benefits	47,901		45,123	
Other liabilities	5,895	10.0	5,211	10.0
Total—Pension and other liabilities	191,167	70.0	185,060	70.9
Total—Interest-bearing debt ⁽⁴⁾	581,864	62.6	599,252	60.8

(1) Certain comparative figures have been restated to reflect the current year's presentation.

(2) Interest-bearing debt having fixed rates (debt that does not mature or need to be re-priced within a year).

(3) The weighted average term to maturity of market debt was 7.0 years in 2008 and 6.6 years in 2007.

The modified duration of market debt was 5.4 in 2008 and 5.2 in 2007.

(4) The fixed rate share of the debt is adjusted by excluding components of the debt that are matched with financial assets of the same term and therefore do not represent an exposure to interest rate risk. The federal liabilities netted out from the fixed-rate share calculation include liabilities funding the assets in the Exchange Fund Account; debt securities matched with corresponding loans to Crown corporation; Government of Canada debt securities held by the Bank of Canada; and the debt offset by Receiver General cash and deposit balances.

(in millions of dollars)
2008 2007

Outstanding swap agreements as of
March 31 (\$ millions CAD):

Cross-currency swaps		
Fixed to fixed	23,847	20,701
Fixed to floating	7,592	9,872
Floating to fixed		
Floating to floating	51	58
FX swaps		2,425
Total cross-currency swaps	31,490	33,056
Interest rate swaps	1,232	1,415
Total outstanding swap agreements	32,722	34,471

Obligation related to capital leases

A capital lease is a lease that transfers substantially all the benefits and risks inherent in ownership of the asset to the lessee. The net obligation related to capital leases represents the present values of the remaining minimum lease payments under the capital lease arrangements.

Table 6.15 presents the obligation related to capital lease agreements by asset type.

TABLE 6.15

OBLIGATION RELATED TO CAPITAL LEASES

	April 1/2007	New capital leases and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Land	10,236,144		409,512	9,826,632
Buildings	1,718,028,566	1,219,909,257		2,937,937,823
Works and infrastructure	668,565,313		14,736,374	653,828,939
Machinery and equipment	19,292,809	2,344,503	963,467	20,673,845
Vehicles	680,250,604		66,820,969	613,429,635
Total	3,096,373,436	1,222,253,760	82,930,322	4,235,696,874

Capital Leases

Table 6.16 provides details of obligation under capital lease arrangements.

TABLE 6.16

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES

(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) ⁽¹⁾	Balances at March 31, 2008		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Canada Revenue Agency—						
IBM-Computer hardware	Jan /2006	3	3.86	215	2	213
IBM-Computer hardware	Jan /2006	3	3.86	215	2	213
IBM-Computer hardware	March 2007	2	4.09	165	2	163
IBM-Computer hardware	March 2007	2	4.09	165	2	163
IBM-Computer hardware	Sept /2007	1	6.55	1,429	23	1,406
IBM-Computer hardware	Sept /2007	1	6.55	1,429	23	1,406
IBM-Computer hardware	Feb /2008	1	4.42	1,824	22	1,802
				5,442	76	5,366
Environment—						
Carleton University, Ottawa	May 2002	25	5.63	24,700	9,766	14,934
National Defence—						
Defence Enterprise Server Centre—						
Business Class	Dec /2006	3	8.05	569	78	491
Enterprise Class	Dec /2006	3	7.87	3,893	490	3,403
Edmonton Armoury North	Dec /2000	20	5.62	17,886	5,117	12,769
Edmonton Armoury South	May 2001	20	6.09	26,785	8,669	18,116
Milit-Air (NFTC)	Oct /2003	17	5.87	89,985	26,852	63,133
HMCS Chicoutimi	Oct /2004	6	0.00	27,000		27,000
IBM System Z990 Server PMO MASIS	Jan /2008	4	7.45	2,778	395	2,383
Longue Pointe Supply Depot	Nov /1994	35	5.29	60,836	24,594	36,242
Milit-Air (NFTC)	Dec /1999	20	5.78	723,425	200,158	523,267
Shawinigan Armoury	May 1999	20	5.46	6,200	1,560	4,640
				959,357	267,913	691,444
Public Works and Government Services—						
1 Arctic Road, Inuvik	March 2008	10	10.73	1,717	667	1,050
1130 Morrison Drive, Ottawa	April 2003	10	6.12	944	133	811
135 Hunter Street East, Hamilton	June 2003	10	5.66	2,219	299	1,920
1431 Merivale Road, Ottawa	Oct 2007	10	8.22	4,989	1,534	3,455
1484 Centennial Drive, Kingston	Oct 2006	10	18.24	4,641	2,277	2,364
1600 Star Top, Gloucester	July 2004	15	7.15	34,416	10,821	23,595
1620 Dickson Avenue, Kelowna	April 2006	10	4.38	2,798	441	2,357
18 Corporation Drive, Brampton	April 2004	9	4.37	2,280	235	2,045
181 Queen Street, Ottawa	March 2004	20	10.65	57,136	30,312	26,824
22 De Varennes, Gatineau	Nov 2007	10	10.97	5,941	2,275	3,666

TABLE 6.16

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Continued*
(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) ⁽¹⁾	Balances at March 31, 2008		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
220 Fortin Street, Quebec	Dec 2007	10	15.65	2,282	1,109	1,173
2204 Walkley Road, Ottawa	Sept 2004	5	11.72	1,637	135	1,502
255 Albert Street, Ottawa	Oct 2007	10	4.52	6,104	1,149	4,955
269 Laurier Avenue, Ottawa	Sept 2005	15	4.18	72,539	16,025	56,514
275 De Baets Street, Winnipeg	Feb 2007	10	17.42	2,470	1,214	1,256
280 St-Dominique, Quebec	Dec 2003	5	4.17	175	3	172
285 Coventry Road, Ottawa	April 2002	10	6.10	8,023	919	7,104
2920 Highway 4, Antigonish	Feb 2006	10	7.76	1,283	324	959
295 Belliveau Avenue, Shediac	Jan 2007	15	7.93	5,319	2,095	3,224
325 Broadway Avenue, Winnipeg	Jan 2008	10	10.37	13,568	5,052	8,516
365 Hargrave Street, Winnipeg	July 2003	10	4.65	2,649	302	2,347
400 City Hall Square Est, Windsor	Jan 2006	10	9.89	5,358	1,626	3,732
400 Cooper Street, Ottawa	April 2002	7	6.80	603	21	582
4455 12th Avenue, Shawinigan-Sud	Sept 2003	10	8.85	2,269	471	1,798
50 King Street, Moncton	June 2002	10	6.40	1,054	131	923
50 Queen Street North, Kitchener	Nov 2006	7	7.81	3,796	727	3,069
520 Exmouth Street, Sarnia	Dec 2006	10	4.08	4,121	719	3,402
55 Bay Street, Hamilton	July 2003	15	12.99	81,019	36,347	44,672
550 Boulevard de la Cité, Gatineau	Dec 2003	15	9.78	41,643	15,843	25,800
555 McAllister Drive, Saint John	Nov 2007	10	8.16	5,834	1,854	3,980
65 John Savage Avenue, Dartmouth	Oct 2004	10	5.93	2,713	466	2,247
6900 Airport Road, Mississauga	Oct 2005	5	21.49	2,588	621	1,967
8 Colonnade, Ottawa	May 2007	10	5.91	2,644	602	2,042
985 McGill Place, Kamloops	June 2002	15	13.50	2,813	1,204	1,609
Archives St-Augustin de Desmaures, Montreal	Oct 1999	15	14.61	6,853	2,444	4,409
Bank of Canada, Ottawa	Sept 2002	10	6.00	7,110	878	6,232
Bell Tower, Edmonton	Jan 2004	10	18.61	3,736	1,452	2,284
Bellanca Building, Yellowknife	March 2007	5	4.14	5,444	426	5,018
Boyd Warehouse, Complex No 2, Ottawa	April 2002	10	14.98	1,742	437	1,305
C. D. Howe Building, Ottawa	Sept 1977	35	9.19	26,942	4,864	22,078
Canada Building & Entreprise Building, Ottawa	April 2004	9	5.94	36,174	4,944	31,230
Canada Building, Ottawa	April 2007	10	4.27	6,498	1,111	5,387
Canada Place Building, Edmonton	Oct 2007	25	4.44	447,000	186,000	261,000
Canada Post Place, Ottawa	Dec 2004	15	4.91	35,810	8,590	27,220
Carling Square, Tower I, Ottawa	Oct 2007	10	11.76	7,886	3,150	4,736
Carling Square, Tower II, Ottawa	Dec 2007	10	7.83	13,012	3,906	9,106
Centennial Towers, Ottawa	Dec 2003	10	6.70	61,257	10,471	50,786
Colonnade Warehouse, Nepean	April 2007	10	7.80	1,850	524	1,326
Commerce Tower, Sidney	Dec 2004	7	4.21	871	65	806
Corneston E Systems, Ottawa	Sept 2006	5	6.25	2,116	223	1,893
Federal Court, Montreal	Feb 1994	20	21.53	9,979	4,322	5,657
Fontaine Building, Gatineau	Jan 2008	15	5.82	48,867	16,128	32,739
Glencoe Building, Mount Pearl	Dec 2007	10	10.74	3,800	1,442	2,358
Government of Canada Building, Cornwall	Dec 2004	15	6.07	9,231	2,629	6,602
Guy Favreau Complex, Montreal	Jan 2004	15	5.84	103,266	32,663	70,603
Hamilton Centre, Regina	June 2002	10	15.88	3,405	926	2,479
Harry Hays Building, Calgary	Oct 2007	25	4.44	438,000	182,000	256,000
Heritage Court, Moncton	July 2002	10	11.36	3,037	637	2,400
Historic Properties, Halifax	Jan 2006	10	8.18	3,172	828	2,344
I.C.O.A., Montreal	Nov 1996	20	9.94	119,207	44,921	74,286
IBM PEI, Summerside	Sept 2006	3	8.39	720	53	667
Jean Edmonds Tower North, Ottawa	Jan 2005	10	4.53	61,215	8,558	52,657
Joseph Shepard Building, Toronto	Oct 2007	25	4.44	304,000	127,000	177,000
Judicial Complex, Toronto	April 2006	20	11.40	100,879	61,582	39,297
Judy Lamarsh, Chatham (GOCB)	June 1995	25	8.70	5,700	2,191	3,509
Killeany Place Complex, Ottawa	Aug 2002	7	5.05	864	30	834
Labelle, Ottawa	April 2002	10	5.59	4,020	425	3,595
Les Galeries Laurentides, Saint-Jerome	June 2007	10	15.13	2,257	1,040	1,217
L'Esplanade Laurier, Ottawa	Oct 2000	10	6.90	29,821	3,482	26,339
Library Square (Block 56), Vancouver	May 1995	25	9.68	80,559	33,164	47,395

TABLE 6.16

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Concluded*

(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) ⁽¹⁾	Balances at March 31, 2008		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Louis St-Laurent, Gatineau	Nov 2001	15	6.38	67,179	17,972	49,207
Maritime Centre, Halifax	Oct 2006	10	10.41	1,757	594	1,163
McArthur, Ottawa	Sept 2002	10	7.91	1,903	302	1,601
Megasys Phase II, Calgary	Feb 2008	10	4.79	8,576	1,747	6,829
Mercury Centre, Ottawa	Jan 2007	25	4.50	154,404	59,688	94,716
Metropolitan Place, Dartmouth	April 2002	8	13.30	1,231	155	1,076
Midwest Surveys Building, Calgary	April 2007	10	17.88	6,009	3,031	2,978
Narono Building, Ottawa	Feb 2008	10	6.54	4,388	1,189	3,199
Pickering Building Towers A & B, Ottawa	Dec 2006	5	18.34	5,151	1,421	3,730
Place Bell Canada, Ottawa	May 2003	15	10.88	9,523	3,755	5,768
Place Bonaventure, Montreal	May 2005	10	16.43	6,238	2,565	3,673
Place Montcalm, Phase III, Gatineau	Dec 2003	15	8.65	43,408	15,122	28,286
Place Vincent Massey, Gatineau	Aug 2001	10	6.21	7,343	725	6,618
Place Wellington, Sherbrooke	Feb 2005	8	6.30	1,383	194	1,189
Purdy's Wharf Tower II, Halifax	Oct 2003	8	4.48	2,082	158	1,924
Queensway Corporate Campus, Phase II, Ottawa	April 2002	9	16.90	2,750	605	2,145
RCMP Building, Montreal	Oct 2007	25	4.44	75,681	31,642	44,039
Revenu Canada, Montreal	Oct 2007	25	4.44	154,637	64,411	90,226
Rosdev de Ville, Gatineau	June 2007	10	4.58	33,894	6,258	27,636
Royal Bank Building, Toronto	May 2002	10	12.50	21,390	4,704	16,686
Sir Wilfrid Laurier, Ottawa	March 2001	10	10.37	11,034	1,547	9,487
Skyline Complex, Ottawa	Oct 2007	25	4.44	341,573	142,468	199,105
Smith's Home Plaza, St-John's	July 2004	5	4.39	604	17	587
Terrasses de la Chaudière, Gatineau	Jan 1993	20	9.95	133,803	39,245	94,558
The Baker Center Building, Edmonton	Dec 2007	10	4.45	1,770	334	1,436
The Inuksugait Plaza, Iqaluit	Oct 2006	10	14.28	1,867	789	1,078
The New Two Seventy Building, Ottawa	June 2007	10	4.58	10,469	1,958	8,511
The Standard Life Centre, Hamilton	Dec 2007	5	11.15	3,358	749	2,609
Thomas D'Arcy McGee, Ottawa	Oct 2007	25	4.44	267,163	111,133	156,030
Tour Iberville IV, Sainte-Foy	April 2005	10	4.68	1,239	184	1,055
Trusco Building, Ottawa	Sept 2006	20	4.28	127,930	39,522	88,408
Urbandale Building, Ottawa	June 2002	10	4.40	2,203	194	2,009
VAC Records Managemant Centre, Charlottetown	Nov 2007	15	13.43	4,810	2,704	2,106
Vanquard Building, Ottawa	Nov 2007	10	4.80	4,562	911	3,651
Waldron Building, Yellowknife	Aug 2007	10	12.22	2,373	961	1,412
Willet building, Ottawa	Oct 2001	7	5.10	1,173	17	1,156
Other contracts less than \$1,000,000				57,245	20,378	36,867
Transport—				3,967,988	1,470,808	2,497,180
Confederation Bridge	May 1997	35	6.16	1,544,937	891,108	653,829
Other departments—						
Leases less than \$1,000,000				6,731	554	6,177
				6,509,155	2,640,225	3,868,930
Consolidated Crown corporations and other entities—						
Canadian Broadcasting Corporation—						
Canadian Broadcasting Centre, Toronto, ON	Oct /1988	30	7.53	644,256	309,305	334,951
Canadian Museum of Nature—						
Natural Heritage Building, Gatineau, QC	Sept /1996	35	10.00	82,250	50,453	31,797
Sustainable Development Technology Canada—						
Ricoh Colour Copier	Sept /2006	5	9.53	16	2	14
Ricoh Black and White Copier	Nov /2004	5	8.01	6	1	5
				726,528	359,761	366,767
Total				7,235,683	2,999,986	4,235,697

⁽¹⁾ Lessors' Lessees' financing rate lease agreement is subject to change over term of lease.

Maturity of obligation related to capital leases

Table 6.17 presents upcoming minimum leases payments for the next five years by ministry.

TABLE 6.17

MATURITY OF OBLIGATION RELATED TO CAPITAL LEASES

(in thousands of dollars)

	Payments due in					2014 and subsequent years	Total
	2009	2010	2011	2012	2013		
Canada Revenue Agency—							
Remaining payments	5,442						5,442
Imputed interest	76						76
	5,366						5,366
Environment—							
Remaining payments	1,300	1,300	1,300	1,300	1,300	18,200	24,700
Imputed interest	841	815	788	759	728	5,835	9,766
	459	485	512	541	572	12,365	14,934
National Defence—							
Remaining payments	94,779	91,387	77,356	77,507	77,041	541,287	959,357
Imputed interest	37,758	35,454	32,663	30,063	27,249	104,726	267,913
	57,021	55,933	44,693	47,444	49,792	436,561	691,444
Public Works and Government Services—							
Remaining payments	277,213	273,295	282,817	254,524	237,496	2,642,644	3,967,989
Imputed interest	152,313	140,924	129,869	119,680	109,176	818,847	1,470,809
	124,900	132,371	152,948	134,844	128,320	1,823,797	2,497,180
Transport—							
Remaining payments	56,066	54,158	54,976	55,807	56,650	1,267,279	1,544,936
Imputed interest	40,659	38,049	38,134	38,198	38,240	697,827	891,107
	15,407	16,109	16,842	17,609	18,410	569,452	653,829
Other departments—							
Leases less than \$1,000,000—							
Remaining payments	2,682	2,180	1,136	534	199		6,731
Imputed interest	282	153	77	35	7		554
	2,400	2,027	1,059	499	192		6,177
	205,553	206,925	216,054	200,937	197,286	2,842,175	3,868,930
Consolidated Crown corporations and other entities—							
Canadian Broadcasting Corporation—							
Remaining payments	33,039	33,039	33,039	33,039	33,039	479,061	644,256
Imputed interest	25,075	24,464	23,806	23,098	22,335	190,527	309,305
	7,964	8,575	9,233	9,941	10,704	288,534	334,951
Canadian Museum of Nature—							
Remaining payments	3,500	3,500	3,500	3,500	3,500	64,750	82,250
Imputed interest	3,175	3,141	3,104	3,062	3,017	34,954	50,453
	325	359	396	438	483	29,796	31,797
Sustainable Development Technology Canada—							
Remaining payments	8	7	4	3			22
Imputed interest	1	1	1				3
	7	6	3	3			19
	8,296	8,940	9,632	10,382	11,187	318,330	366,767
Total	213,849	215,865	225,686	211,319	208,473	3,160,505	4,235,697
Summary—							
Remaining payments	474,029	458,866	454,128	426,214	409,225	5,013,221	7,235,683
Imputed interest	260,180	243,001	228,442	214,895	200,752	1,852,716	2,999,986
Net obligation	213,849	215,865	225,686	211,319	208,473	3,160,505	4,235,697

PENSION AND OTHER LIABILITIES

Pension and other liabilities include general liabilities established under the authority of section 64 of the *Financial Administration Act*, as well as specified purpose accounts opened under the authority of section 21 of the *Financial Administration Act* or of other specific legislation. Specified purpose accounts are an accounting classification used to record transactions and expenditures in respect of money payable out of the Consolidated Revenue Fund under statutory authorities, pursuant to legislation, trusts, treaties, undertakings or contracts. Legislation relating to some of these accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Public Sector Pensions

The liability for public sector pensions represents the Government's obligations for the major pension plans it sponsors. It is recorded through superannuation accounts, which are generally established pursuant to legislation, and through adjustment allowance accounts. The allowance accounts are used to record: the accumulated amortization of any shortfall or excess between the liability for public sector pensions determined on an actuarial basis for accounting purposes and the balances of the superannuation accounts, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations, and any other accounting adjustment required under the Government accounting policies.

The Government sponsors defined benefit pension plans covering substantially all its employees, principally members of the Public Service, the Canadian Forces, including the Reserve Force and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The legislation provides that all pension obligations arising from these plans be met. Prior to April 1, 2000, separate market invested funds were not maintained. Since April 1, 2000, the net amount of contributions less benefits and payments related to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans, and since March 1, 2007 for the Reserve Force Pension Plan, are transferred to the Public Sector Pension Investment Board (PSP Investments) for investment in capital markets. The goal of PSP Investments is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans.

Additional information on the above mentioned plans can be found in the annual reports of the administration of the plans that are tabled in Parliament.

i. Pension plans

Public Service Pension Plan, Canadian Forces Pension Plan including the Reserve Force Pension Plan and Royal Canadian Mounted Police Pension Plan

Under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, basic pensions for the major employees' plans are generally based on the best five consecutive years' average earnings and accrue at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Basic pension benefits are coordinated with benefits under the Canada/Quebec pension plans. Pension benefits are indexed annually on January 1 to the cost of living.

During the year, amendments were made to the Public Service Pension Plan that have affected the current year expense and benefit liabilities. In May 2007 amendments were made to the *Public Service Superannuation Regulations* to align certain benefits available to operational service employees at Correctional Service Canada (CSC) with similar benefits available under the Royal Canadian Mounted Police Pension Plan and to reduce the contribution rate payable by CSC operational service employees. Amendments were also made in December 2007 to the *Public Service Superannuation Regulations* to allow individuals reaching the age of 69 in 2007 and subsequent years to accrue pensionable service to the end of the calendar year in which these individuals reach age 71.

These amendments resulted in a one-time estimated past service cost of \$9 million for the Public Service Pension Plan. This one-time impact is recorded to the future benefit expense and to the year-end accrued benefit obligation.

In 2007, amendments made to the pension plans resulted in a one-time estimated past service cost of \$1,347 million for the Public Service Pension Plan, \$503 million for the Canadian Forces Pension Plan, \$161 million for the Royal Canadian Mounted Police Pension Plan and \$127 million for the Reserve Force Pension Plan. These amendments further resulted in the accelerated recognition to expense of net unamortized gains of \$48 million in the Public Service Pension Plan, \$335 million in the Canadian Forces Pension Plan and \$135 million in the Royal Canadian Mounted Police Pension Plan.

In 2007-2008, plan members contributions were 4.6 percent (4.3 percent in 2007) for the first nine months and 4.9 percent (4.6 percent in 2007) for the last three months on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for the Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) purposes and 8.1 percent (7.8 percent in 2007) for the first nine months and 8.4 percent (8.1 percent in 2007) for the last three months on salaries above the YMPE.

Employer contributions are made monthly to provide for the cost (net of employee contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. For the three main plans, for fiscal year 2007-2008, the employer contribution rates averaged about 2.1, 3.0 and 2.4 (2.2, 3.1 and 2.5 respectively in 2007) times the current year's employee contribution for the plans of the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

Since April 1, 2000, new contributions made to these pension plans both by plan members and by the Government as the employer are credited to Pension Funds. The net amount of these contributions less benefits and payments related to post March 2000 service is invested in capital markets by PSP Investments. PSP Investments reports the results of its investments in an annual report tabled in Parliament.

The superannuation accounts, which continue to record the transactions that pertain to pre-April 2000 service, are credited with interest at rates that are based on the Government of Canada long-term bond rate. The average interest rate credited to the accounts was about 7.3 percent in 2008 and 7.5 percent in 2007. The Pension Fund accounts, which record the transactions that pertain to service since April 1, 2000, are only flow through accounts used to transfer funds to PSP Investments, and as such they do not earn interest. The balance in these accounts at year-end corresponds to money that was in transit or pending transfer to PSP Investments.

To reflect the *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include Retirement Compensation Arrangements Accounts established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

Members of Parliament retiring allowances

Members of Parliament are eligible at age 55 to receive a basic pension upon termination of membership and after having contributed to the plan for at least six years. The basic allowance is based on the best five year average sessional indemnity and accrues at a rate of 3 percent of those average indemnities for both Members of the House of Commons and for Senators. Basic allowances are indexed annually (on January 1st) to the cost of living once recipients reach age 60.

Members' contributions for these benefits are now 7 percent for Members of the House of Commons and for Senators. The Government contributions are made monthly to provide for the cost (net of Members' contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions expressed as a multiple of Members' contributions, are on average as follows:

	2008	2007
Members of Parliament—		
House of Commons—		
Retiring allowances account	3.50	3.45
Retirement compensation arrangements	6.91	6.69
The Senate—		
Retiring allowances account	3.41	3.17
Retirement compensation arrangements	4.76	4.37

Contributions are credited to the appropriate pension accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

Pension plan for federally appointed judges

This plan provides fully indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan does not have an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the total of the member's age and years of service totals 80.

Judges appointed to the bench before February 17, 1975 make required contributions of 1.5 percent of salary. All other judges contribute 7 percent of salary. Legislation does not require a specific pension account to be maintained to record the transactions pertaining to this plan. Therefore, except for the portion recorded in the Supplementary Retirement Benefit Account, the liability pertaining to this plan is recorded mostly through an allowance account. During the year, benefits are recorded as expenditures against the statutory payment authority. The expense is adjusted at year-end through an allowance account, to bring the current year expense from an expenditure to an accrual accounting basis, similar to that of the other pension plans. During the year, the benefit payments charged to the expenditure authority amounted to \$91 million (\$85 million in 2007). At March 31, 2008, the portion of the pension liability recorded through an allowance account for the judges pension plan amounted to \$1,572 million (\$1,479 million in 2007).

ii. Actuarial valuations

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed triennially for funding purposes on the five major pension plans using the projected benefit method pro-rated on services.

The most recent review date for the actuarial valuation of each pension plan is as follows:

- Public Service—March 31, 2005;
- Canadian Forces—March 31, 2005;
- Royal Canadian Mounted Police—March 31, 2005;
- Members of Parliament—March 31, 2007;
- Federally appointed judges—March 31, 2007.

Actuarial valuations for the Retirement Compensation Arrangements (RCA) related to the Public Service, Canadian Forces, Royal Canadian Mounted Police and Members of Parliament pension plans were done as part of the valuation of the related plan.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency found be credited to the appropriate account or fund in equal installments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. During the year, credit adjustments of \$22 million and \$9.5 million (\$22 million and \$9.5 million in 2007) were made to the Canadian Forces Pension Fund and the Retirement Compensation Arrangements Account No. 2 respectively as a result of their last actuarial valuation.

A comparable provision gives authority to deal with excesses in the superannuation accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund. As a result of the last actuarial valuations, no debit adjustment was made during the year (nil in 2007).

Table 6.18 presents a summary of the balances and transactions for the liability for public sector pensions. Receipts and other credits for the pension accounts consist of contributions from plan members, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, pension division payments, transfer value payments, transfers to other plans, remittances of refundable tax, payment of administrative expenses, debits resulting from triennial actuarial reviews, and transfers to PSP Investments. Adjustments to the allowance account result from annual actuarial valuations performed for accounting purposes, between the interest based on the actuarial obligations and interest credited to the pension accounts, and from any other accounting adjustment required under the Government accounting policies.

TABLE 6.18

PUBLIC SECTOR PENSIONS

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Public Service Superannuation Account,				
Table 6.20	89,277,977,242	6,447,786,546	4,446,824,838	91,278,938,950
Allowance for pension adjustments	(9,805,000,000)	176,000,000	625,000,000	(10,254,000,000)
	79,472,977,242	6,623,786,546	5,071,824,838	81,024,938,950
Public Service Pension Fund Account,				
Table 6.21	139,893,664	3,459,168,337	3,465,677,026	133,384,975
Allowance for pension adjustments	332,000,000	7,000,000	145,000,000	194,000,000
	471,893,664	3,466,168,337	3,610,677,026	327,384,975
Canadian Forces Superannuation Account,				
Table 6.22	43,287,165,776	3,095,376,423	2,229,888,599	44,152,653,600
Allowance for pension adjustments	(4,651,000,000)	105,000,000	327,000,000	(4,873,000,000)
	38,636,165,776	3,200,376,423	2,556,888,599	39,279,653,600
Canadian Forces Pension Fund Account,				
Table 6.23	63,594,113	968,293,437	960,194,219	71,693,331
Allowance for pension adjustments	319,000,000	44,000,000	22,000,000	341,000,000
	382,594,113	1,012,293,437	982,194,219	412,693,331
Reserve Force Pension Fund Account,				
Table 6.24	3,276,291	66,256,923	60,314,074	9,219,140
Allowance for pension adjustments	127,000,000	52,000,000		179,000,000
	130,276,291	118,256,923	60,314,074	188,219,140
Royal Canadian Mounted Police Superannuation Account,				
Table 6.25	11,640,608,898	835,698,791	487,128,020	11,989,179,669
Allowance for pension adjustments	(1,200,000,000)	4,000,000	95,000,000	(1,291,000,000)
	10,440,608,898	839,698,791	582,128,020	10,698,179,669
Royal Canadian Mounted Police Pension Fund Account,				
Table 6.26	11,140,358	315,992,335	315,945,738	11,186,955
Allowance for pension adjustments	32,000,000	6,000,000		38,000,000
	43,140,358	321,992,335	315,945,738	49,186,955
Members of Parliament Retiring Allowances Account,				
Table 6.27	486,657,601	57,231,562	20,790,863	523,098,300
Allowance for pension adjustments	(121,000,000)	4,000,000	24,000,000	(141,000,000)
	365,657,601	61,231,562	44,790,863	382,098,300
Members of Parliament Retirement Compensation				
Arrangements Account, Table 6.28	155,082,974	35,560,993	24,644,180	165,999,787
Allowance for pension adjustments	132,000,000	25,000,000	6,000,000	151,000,000
	287,082,974	60,560,993	30,644,180	316,999,787
Retirement Compensation Arrangements (RCA) Account,				
Table 6.29	1,592,833,434	257,492,648	180,892,271	1,669,433,811
Allowance for pension adjustments	1,295,000,000	94,000,000	79,000,000	1,310,000,000
	2,887,833,434	351,492,648	259,892,271	2,979,433,811
Supplementary Retirement Benefits Account (Judges),				
Table 6.30	128,794,082	10,789,490		139,583,572
Allowance for pension adjustments	1,479,000,000	109,000,000	16,000,000	1,572,000,000
	1,607,794,082	119,789,490	16,000,000	1,711,583,572
Supplementary Retirement Benefits Account (Others),				
Table 6.30	454,232	56,995	19,101	492,126
Total	134,726,478,665	16,175,704,480	13,531,318,929	137,370,864,216
SUMMARY—				
Superannuation accounts	146,787,478,665	15,549,704,480	12,192,318,929	150,144,864,216
Allowance for pension adjustments	(12,061,000,000)	626,000,000	1,339,000,000	(12,774,000,000)
Total	134,726,478,665	16,175,704,480	13,531,318,929	137,370,864,216

Table 6.19 presents a summary of transactions in public sector pensions that resulted in charges to expenses. Interest is based on the actuarial obligations under the various plans. The pension interest expenses represent the interest credited to the superannuation accounts in accordance with the pension legislation, shown net of a provision of \$1,144 million (\$587 million in 2007) and of \$2,034 million (\$1,659 million in 2007) in expected return on pension plan assets.

TABLE 6.19

SUMMARY OF TRANSACTIONS IN PUBLIC SECTOR PENSIONS THAT RESULTED IN CHARGES TO EXPENSES

(in millions of dollars)

	2007-2008									Total	2006-2007
	Govern- ment contri- butions	Statu- tory pay- ments	Current service cost adjustments	Net current service costs	Funding of actuarial liability adjustment	Pension Plan amendment costs	Amorti- zation of estimation adjustments	Net pension expenses	Net pension interest expenses		
Public Service Superannuation											
Account ⁽¹⁾	30		(70)	(40)		6	170	136	5,821	5,957	6,517
Public Service Pension Fund											
Account	2,124		(106)	2,018		7	(35)	1,990	(6)	1,984	2,241
Canadian Forces Superannuation											
Account	2		(5)	(3)			105	102	2,766	2,868	2,522
Canadian Forces Pension Fund											
Account	709		10	719	22		10	751	25	776	884
Reserve Force Pension Fund											
Account	50		43	93				93	9	102	131
Defence Services Pension											
Continuation Act		7		7				7		7	8
Royal Canadian Mounted Police											
Superannuation Account	1		(2)	(1)			4	3	741	744	597
Royal Canadian Mounted											
Police Pension Fund											
Account	221		4	225			1	226	1	227	242
Royal Canadian Mounted											
Police Continuation											
Act		20		20				20		20	20
Members of Parliament Retiring											
Allowances Account	6			6			4	10	26	36	34
Members of Parliament Retirement											
Compensation Arrangements											
Account	16			16			7	23	11	34	33
Retirement Compensation Arrange-											
ments (RCA) Account	104		(23)	81	9	(4)	(12)	74	103	177	143
Supplementary Retirement Benefits											
Account	3			3				3		3	3
Judges Act		91	(16)	75			15	90	99	189	182
Other (diplomatic services,											
lieutenant governors, etc.)		2		2				2		2	2
Subtotal	3,266	120	(165)	3,221	31	9	269	3,530	9,596	13,126	13,559
Less: costs already recorded in the											
allowance for pension											
adjustments of previous											
years					(31)			(31)		(31)	(31)
Less: contributions from the											
Judges plan recorded to											
revenues		(12)		(12)				(12)		(12)	(13)
Total	3,266	108	(165)	3,209		9	269	3,487	9,596	13,083	13,515

⁽¹⁾ Includes payments under *Supplementary Retirement Benefits Act* and various acts.

Public Service Superannuation Account

This account, established by the *Public Service Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Public Service members up to March 31, 2000.

TABLE 6.20

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	2007-2008	2006-2007
	\$	\$
Opening balance	89,277,977,242	86,978,373,295
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	8,954,994	10,711,265
Retired employees	29,375,459	31,788,902
Public Service corporations		
employees	672,733	849,776
Employer contributions—		
Government	30,290,329	33,455,826
Public Service corporations	474,820	618,097
Transfers from other pension funds	1,736,497	208,412
Interest	6,376,281,714	6,421,850,492
	6,447,786,546	6,499,482,770
	95,725,763,788	93,477,856,065
PAYMENTS AND OTHER CHARGES—		
Annuities	4,184,464,826	3,996,120,467
Minimum benefits	13,039,650	10,474,192
Pension division payments	32,786,630	32,186,395
Pension transfer value		
payments	56,836,072	60,819,591
Returns of contributions—		
Government employees	184,245	192,155
Public Service corporation		
employees	45,161	17,860
Transfers to other pension funds	89,574,514	43,418,342
Administrative expenses	69,893,740	56,649,821
Actuarial liability		
adjustment		
	4,446,824,838	4,199,878,823
Closing balance	91,278,938,950	89,277,977,242

Public Service Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Public Service Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Service Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.21

PUBLIC SERVICE PENSION FUND ACCOUNT

	2007-2008	2006-2007
	\$	\$
Opening balance	139,893,664	141,250,581
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	991,171,937	926,614,593
Retired employees	18,895,096	14,907,593
Public Service corporations		
employees	91,962,742	78,391,530
Employer contributions—		
Government	2,123,699,672	2,020,276,871
Public Service corporations	187,998,219	166,837,423
Actuarial liability		
adjustment		
Transfers from other pension funds	45,440,671	47,256,085
	3,459,168,337	3,254,284,095
PAYMENTS AND OTHER CHARGES—		
Annuities	238,069,481	158,793,473
Minimum benefits	5,038,314	3,468,773
Pension division payments	6,982,751	4,965,827
Pension transfer value		
payments	85,456,182	77,563,031
Returns of contributions—		
Government employees	6,606,191	6,879,694
Public Service corporation		
employees	2,024,351	1,943,365
Transfers to other pension funds	44,822,166	17,091,114
Administrative expenses	19,143,222	13,064,456
	408,142,658	283,769,733
Receipts and other credits		
less payments and other		
charges	3,051,025,679	2,970,514,362
Transfers to Pension Investment		
Board	3,057,534,368	2,971,871,279
Closing balance	133,384,975	139,893,664

Canadian Forces Superannuation Account

This account, established by the *Canadian Forces Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Canadian Forces members up to March 31, 2000.

TABLE 6.22

CANADIAN FORCES SUPERANNUATION ACCOUNT

	2007-2008	2006-2007
	\$	\$
Opening balance	43,287,165,776	42,362,772,313
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	3,624,146	3,722,714
Contributions by the Government	1,730,625	5,620,237
Interest	3,087,517,087	3,124,174,805
Other	2,504,565	2,779,242
	3,095,376,423	3,136,296,998
	46,382,542,199	45,499,069,311
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	2,173,342,039	2,148,630,831
Pension division payments	39,527,451	47,232,714
Cash termination allowances and returns of contributions	1,198,042	3,488,980
Transfers to Public Service Superannuation Account	365,695	461,297
Administrative expenses	10,090,649	12,089,713
Pension transfer value payments	5,364,723	
Actuarial liability adjustment		
	2,229,888,599	2,211,903,535
Closing balance	44,152,653,600	43,287,165,776

Canadian Forces Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under Part I of the *Canadian Forces Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Sector Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.23

CANADIAN FORCES PENSION FUND ACCOUNT

	2007-2008	2006-2007
	\$	\$
Opening balance	63,594,113	30,872,904
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	237,099,827	210,395,313
Contributions by the Government	709,395,690	623,201,368
Transfers from other pension funds	97,920	261,852
Actuarial liability adjustment	21,700,000	21,700,000
	968,293,437	855,558,533
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	87,518,118	61,091,583
Pension division payments	8,744,080	7,213,801
Cash termination allowances and returns of contributions	10,031,747	13,844,689
Transfers to Public Service Superannuation Account	251,890	189,812
Administrative expenses	2,037,535	1,951,766
Pension transfer value payments	9,883,021	
	118,466,391	84,291,651
Receipts and other credits less payments and other charges	849,827,046	771,266,882
Transfers to Pension Investment Board	841,727,828	738,545,673
Closing balance	71,693,331	63,594,113

Reserve Force Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after March 1, 2007 in accordance with Part 1.1 of the *Canadian Forces Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Sector Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.24

RESERVE FORCE PENSION FUND ACCOUNT

	2007-2008	2006-2007
	\$	\$
Opening balance	3,276,291	
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	16,549,889	1,187,284
Contributions by the Government	49,707,034	3,668,709
	66,256,923	4,855,993
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	20,767	
Cash termination allowances and returns of contributions	3,524	1,579,702
Administrative expenses		
Pension transfer value payments	4,567,078	
	4,591,369	1,579,702
Receipts and other credits less payments and other charges	61,665,554	3,276,291
Transfers to Pension Investment Board	55,722,705	
Closing balance	9,219,140	3,276,291

Royal Canadian Mounted Police Superannuation Account

This account, established by the *Royal Canadian Mounted Police Superannuation Act* is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Royal Canadian Mounted Police members up to March 31, 2000.

TABLE 6.25

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	2007-2008	2006-2007
	\$	\$
Opening balance	11,640,608,898	11,255,480,938
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	1,181,241	1,249,063
Contributions by the Government	1,092,284	1,196,328
Transfers from other pension funds	25,237	17,060
Interest	833,400,029	833,435,836
	835,698,791	835,898,287
	12,476,307,689	12,091,379,225
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	461,615,671	432,074,532
Pension division payments	14,711,255	10,718,859
Returns of contributions	1,621	2,960
Cash termination allowance and gratuities	58,933	2,619
Commutated value payments	2,948,174	3,286,248
Transfers to other pension funds	196,717	177,832
Interest on returns of contributions	1,419	1,491
Administrative expenses	7,594,230	4,505,786
Actuarial liability adjustment		
	487,128,020	450,770,327
Closing balance	11,989,179,669	11,640,608,898

Royal Canadian Mounted Police Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Royal Canadian Mounted Police Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Service Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.26

ROYAL CANADIAN MOUNTED POLICE PENSION FUND ACCOUNT

	2007-2008	2006-2007
	\$	\$
Opening balance	11,140,358	16,562,928
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	93,643,110	85,458,532
Contributions by the Government	221,154,465	210,996,204
Transfers from other pension funds	1,194,760	2,381,127
	315,992,335	298,835,863
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	26,400,435	18,955,636
Minimum benefits		
Pension division payments	2,395,629	1,457,006
Returns of contributions	86,513	108,306
Cash termination allowance and gratuities	734	
Commutated value payments	3,170,600	2,279,934
Transfers to other pension funds	314,011	92,054
Interest on returns of contributions	20,577	15,740
Administrative expenses	1,901,917	941,449
	34,290,416	23,850,125
Receipts and other credits less payments and other charges	281,701,919	274,985,738
Transfers to Pension Investment Board	281,655,322	280,408,308
Closing balance	11,186,955	11,140,358

Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

TABLE 6.27

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	2007-2008	2006-2007
	\$	\$
Opening balance	486,657,601	453,260,380
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,604,755	1,577,562
Arrears of principal, interest and mortality insurance	30,740	76,194
Government contributions—		
Current	5,592,419	5,355,841
Interest	50,003,648	46,554,638
	57,231,562	53,564,235
	543,889,163	506,824,615
PAYMENTS AND OTHER CHARGES—		
Annual allowances	20,530,863	20,017,711
Withdrawal allowances	6,934	18,258
Interest on withdrawals		1,499
Pension division payments	253,066	129,546
Transfers to other pension funds		
	20,790,863	20,167,014
Closing balance	523,098,300	486,657,601

Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

TABLE 6.28

MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	2007-2008	2006-2007
	\$	\$
Opening balance	155,082,974	140,775,475
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	2,537,360	2,595,273
Arrears of principal, interest and mortality insurance	42,014	68,379
Government contributions—		
Current	16,480,107	16,178,865
Interest	16,501,512	15,103,392
Actuarial liability adjustment		
	35,560,993	33,945,909
	190,643,967	174,721,384
PAYMENTS AND OTHER CHARGES—		
Annual allowances	6,281,662	5,886,618
Refundable tax remitted to Canada		
Revenue Agency	18,318,531	13,540,275
Withdrawals	9,730	56,942
Interest on withdrawals		2,532
Pension division payments	34,257	152,043
	24,644,180	19,638,410
Closing balance	165,999,787	155,082,974

Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees who were between age 50 and 54 and declared surplus as part of a 3 year Government downsizing initiative which ended on March 31, 1998. It pays the difference between an unreduced pension and the reduced pension for early retirement payable from the Public Service Superannuation Account. The RCA No.2 was created April 1, 1995 and is funded entirely by the Government.

TABLE 6.29

RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	2007-2008	2006-2007	2007-2008	2006-2007	2007-2008	2006-2007	2007-2008	2006-2007	2007-2008	2006-2007
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance.....	595,383,842	542,955,438	149,350,091	129,669,838	22,258,159	21,024,924	825,841,342	831,426,264	1,592,833,434	1,525,076,464
RECEIPTS AND OTHER CREDITS—										
Contributions—										
Government employees	7,616,306	7,966,507	2,348,965	2,399,869	190,603	193,296			10,155,874	10,559,672
Retired employees	239,725	176,240							239,725	176,240
Public Service corporation employees	1,272,032	1,285,632							1,272,032	1,285,632
Employer contributions—										
Government	54,274,959	56,524,613	48,807,450	39,053,340	1,305,758	961,915			104,388,167	96,539,868
Public Service corporations	9,111,188	9,496,144							9,111,188	9,496,144
Transfers from other pension funds	1,987	70							1,987	70
Refundable tax							6,081,532	3,874,342	6,081,532	3,874,342
Interest	45,147,438	42,852,014	12,035,761	10,669,676	1,656,181	1,608,429	57,902,763	60,285,511	116,742,143	115,415,630
Actuarial liability adjustment							9,500,000	9,500,000	9,500,000	9,500,000
	117,663,635	118,301,220	63,192,176	52,122,885	3,152,542	2,763,640	73,484,295	73,659,853	257,492,648	246,847,598
	713,047,477	661,256,658	212,542,267	181,792,723	25,410,701	23,788,564	899,325,637	905,086,117	1,850,326,082	1,771,924,062
PAYMENTS AND OTHER CHARGES—										
Annuities	9,147,587	7,405,601	1,273,889	991,277	310,811	250,936	80,392,826	79,244,775	91,125,113	87,892,589
Minimum benefits		14,749								14,749
Pension division	771,428	477,249	148,146	204,489		7,803			919,574	689,541
Transfer value and interest	514,772	492,237	216,754			200			731,526	492,437
Returns of contributions—										
Government employees	6,172	78,821	37,882	45,652		905			44,054	125,378
Public Service corporation employees	6,519	43,739							6,519	43,739
Transfers	5,382,797	1,391,609			766	647			5,383,563	1,392,256
Refundable tax	53,454,981	55,968,811	27,844,664	31,201,214	1,382,277	1,269,914			82,681,922	88,439,939
	69,284,256	65,872,816	29,521,335	32,442,632	1,693,854	1,530,405	80,392,826	79,244,775	180,892,271	179,090,628
Closing balance	643,763,221	595,383,842	183,020,932	149,350,091	23,716,847	22,258,159	818,932,811	825,841,342	1,669,433,811	1,592,833,434

Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act*, to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

TABLE 6.30
SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

	Judges		Others ⁽¹⁾		Total	
	2007-2008	2006-2007	2007-2008	2006-2007	2007-2008	2006-2007
	\$	\$	\$	\$	\$	\$
Opening balance	128,794,082	118,183,214	454,232	509,428	129,248,314	118,692,642
RECEIPTS AND OTHER CREDITS—						
Employee contributions—						
Government	2,688,238	2,835,266	(3,882)	17,683	2,684,356	2,852,949
Matching contributions—						
Government	2,688,238	2,835,266	42,019	17,683	2,730,257	2,852,949
Interest	5,413,014	4,940,336	18,858	17,976	5,431,872	4,958,312
	10,789,490	10,610,868	56,995	53,342	10,846,485	10,664,210
	139,583,572	128,794,082	511,227	562,770	140,094,799	129,356,852
PAYMENTS AND OTHER CHARGES—						
Annuities						
Returns of contributions			19,101	108,538	19,101	108,538
			19,101	108,538	19,101	108,538
Closing balance	139,583,572	128,794,082	492,126	454,232	140,075,698	129,248,314

⁽¹⁾ Includes lieutenant governors and non-career diplomats.

Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations.

Estimation adjustments of \$269 million in net losses (\$1,027 million in net gains in 2007) due to experience gains and losses and changes in actuarial assumptions were amortized to this account and increased (decreased in 2007) pension costs for the year.

An amount of \$31 million (\$31 million in 2007) was recorded in this account during the year to offset pension costs charged to expenses in previous years but recorded in the accounts in the year.

An amount of \$165 million (\$206 million in 2007) was recorded in this account and reduced pension costs to adjust for the difference between the Government contributions and the net cost of current services.

An amount of \$9 million (\$2,138 million in 2007) was recorded in this account and increased pension costs to adjust for the cost of past service related to amendments that were made to the pension plans during the year.

An amount of \$1,144 million was credited to this account (\$587 million in 2007) to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts and an amount of \$2,034 million (\$1,659 million in 2007) was recorded in this account to record the expected return on the pension plan assets.

As well, a consolidation adjustment of \$95 million (\$98 million in 2007) was credited to this account and debited against personal tax revenues to eliminate the effect of internal transactions resulting from tax amounts debited to the RCA accounts that were previously recorded as tax revenues.

The unamortized estimation adjustment of \$1,738 million in net losses (\$1,307 million in 2007) will be amortized to this account and will affect expenses in future years.

As a result of annual actuarial valuations for accounting purposes, the net liability for public sector pensions was found to be \$11,037 million (\$10,753 million in 2007) lower than the balance of the superannuation accounts, plus the market related value of the assets invested in PSP Investments through the Pension Funds, and the contributions receivable from employees for past service. This amount is made up of:

	Excess (shortfall) (in millions of dollars)	
	2008	2007
Public Service Pension Plan—		
Public Service Superannuation Account	7,689	7,711
Public Service Pension Fund	837	529
Retirement Compensation Arrangements	(1,179)	(1,156)
	<u>7,347</u>	<u>7,084</u>
Canadian Forces Pension Plan—		
Canadian Forces Superannuation Account	4,498	4,415
Canadian Forces Pension Fund	(143)	(310)
Reserve Force Pension Fund	(82)	(127)
Retirement Compensation Arrangements	(69)	(64)
	<u>4,204</u>	<u>3,914</u>
Royal Canadian Mounted Police Pension Plan—		
Royal Canadian Mounted Police Superannuation Account	1,286	1,283
Royal Canadian Mounted Police Pension Fund	59	5
Retirement Compensation Arrangements	1	2
	<u>1,346</u>	<u>1,290</u>
Members of Parliament Pension Plan—		
Members of Parliament Retiring Allowances	137	123
Retirement Compensation Arrangements	(151)	(137)
	<u>(14)</u>	<u>(14)</u>
Pension plan for federally appointed judges.....	(1,846)	(1,521)
Total.....	11,037	10,753

Other employee and veteran future benefits

The Government sponsors a variety of other future benefit plans from which employees and former employees (including military or Royal Canadian Mounted Police members), can benefit, during or after employment or upon retirement. Some are considered retirement benefits, whereby benefits are expected to be provided after retirement to employees and their beneficiaries or dependents. Others are considered post-employment benefits, whereby benefits are expected to be paid after employment but before retirement. Benefits for veterans are paid to war veterans, as well as to Canadian Forces retired veterans and Canadian Forces still-serving members. Benefits for members of the Royal Canadian Mounted Police are paid to both current and former members. These are primarily

post-employment benefits, but some benefits are also paid during employment to still-serving members. They include disability and associated benefits paid to veterans or, Royal Canadian Mounted Police members, or to their beneficiaries and dependants.

The other major future benefits include the Public Service Health Care Plan and the Pensioners' Dental Services Plan available to retired employees and retired military and Royal Canadian Mounted Police members and post-employment benefits such as workers' compensation benefits and severance benefits that accumulate. Table 6.31 presents the balance of these liabilities at year-end.

TABLE 6.31
OTHER EMPLOYEE AND VETERAN FUTURE BENEFITS

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Veterans' disability and other future benefits	28,424,000,000	3,573,000,000	2,762,000,000	29,235,000,000
Royal Canadian Mounted Police disability and other future benefits	1,277,000,000	311,000,000	66,000,000	1,522,000,000
Public Service Health Care Plan	8,762,000,000	1,509,000,000	335,000,000	9,936,000,000
Pensioners' Dental Services Plan	1,748,000,000	189,000,000	56,000,000	1,881,000,000
Severance and other benefits	4,268,000,000	862,000,000	440,000,000	4,690,000,000
Workers' compensation	644,000,000	93,000,000	100,000,000	637,000,000
Total	45,123,000,000	6,537,000,000	3,759,000,000	47,901,000,000

All of these plans are unfunded. The Public Service Health Care Plan and the Pensioners' Dental Services Plan are contributory plans. Contributions by retired plan members are made to the plans only in the year the benefits are payable to retirees. Therefore the Government's liability and costs are shown net

of members' contributions. The accrued benefit obligation related to these plans is determined actuarially for accounting purposes. As at March 31, the Government's recorded liability includes the following components:

(in millions of dollars)

	2008		2007	
	Accrued benefit obligation	Unamortized estimation adjustments	Future benefit liability	Future benefit liability
Veterans' disability and other future benefits	41,135	(11,900)	29,235	28,424
Royal Canadian Mounted Police disability and other future benefits	2,915	(1,393)	1,522	1,277
Public Service Health Care Plan	14,975	(5,039)	9,936	8,762
Pensioners' Dental Services Plan	2,475	(594)	1,881	1,748
Severance and other benefits	5,273	(583)	4,690	4,268
Workers' compensation	707	(70)	637	644
Total	67,480	(19,579)	47,901	45,123

The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. An interest component is charged to interest on the public debt based on the average accrued benefit obligation.

During the year, benefits related to housekeeping and grounds maintenance assistance provided to eligible War Veterans under the Veterans Independence Program were expanded to include certain eligible survivors of War Veterans. Also, benefit improvements through the opening of five new Operational Stress Injury Clinics across Canada were approved to help military personnel, Royal Canadian Mounted Police members, and their family deal with stress related injuries. These plan amendments resulted in a one-time estimated past service cost of \$395 million for the veterans' future benefits and \$11 million for the Royal Canadian Mounted Police future benefits. These one-time impacts are recorded to the future benefit expense and to the year-end accrued benefit obligation.

There were no changes to health care and dental care plan benefits during the year. In 2007, the extension of health care and dental retirement benefits to Canadian Forces reservists resulted in one-time estimated past service costs of \$103 million and of \$16 million respectively.

During the year, the expense relating to these benefits was as follows:

(in millions of dollars)

	2008					2007	
	Benefits earned	Plan amendment costs	Amortization of estimation adjustments	Net benefit expense	Interest cost	Total	Total
Veterans' disability and other future benefits	356	395	1,136	1,887	1,686	3,573	2,754
Royal Canadian Mounted Police disability and other future benefits	95	11	96	202	109	311	232
Public Service Health Care Plan	417		493	910	599	1,509	1,512
Pensioners' Dental Services Plan	62		33	95	94	189	177
Severance and other benefits ⁽¹⁾	586		55	641	221	862	554
Workers' compensation	54		8	62	31	93	99
Total	1,570	406	1,821	3,797	2,740	6,537	5,328

⁽¹⁾ Benefits earned include a one-time adjustment of \$179 million related to the Reserve Force Retirement Gratuity Program that was enhanced in 2007 and that is recorded in 2008 for the first time.

Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, the fair value of the Plan's net assets is \$126,8 billion (\$119,8 billion in 2007).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, interest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Fund (the Fund) and the Canada Pension Plan Investment Board (the

Board). The Fund was established in the accounts of Canada to record the investment in bonds of provinces, territories and Canada. The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Amendments to the *Canada Pension Plan Act* and the *Canada Pension Plan Investment Board Act* that became effective April 1, 2004 provided for the transfer of the bonds held in the Fund and a portion of the funds on deposit with the Receiver General for Canada to the Board. The bond portfolio was transferred over a period of three years that began in May 2004 and completed in April, 2007. The balance on deposit with the Receiver General was transferred over a period of twelve months that ended in August 2005. The amended legislation provides for weekly transfers to the Board of any amounts held in the Account that exceeds the immediate obligation of the Plan. It also allows interest to be either credited to or charged to the Account based on its closing position.

Table 6.32 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

TABLE 6.32
DUE TO CANADA PENSION PLAN

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Canada Pension Plan balance per audited financial statements—				
Net assets per audited financial statements	119,831,551,786	34,934,849,006	27,981,711,769	126,784,689,023
Less: Receivables, net of liabilities	3,228,792,927	3,975,321,394	3,228,792,927	3,975,321,394
Unrealized gain/loss on investment fund	50,993,543		50,993,543	
Accumulated net income from Canada Pension Plan Investment Board's operations	32,766,000,000		422,000,000	32,344,000,000
	83,785,765,316	30,959,527,612	24,279,925,299	90,465,367,629
Less: transfers to Canada Pension Plan Investment Board	83,169,356,264	20,594,469,846	27,784,089,432	90,358,975,850
Subtotal	616,409,052	51,553,997,458	52,064,014,731	106,391,779
Less: securities held by the Canada Pension Plan Investment Fund—				
Canada	48,398,445	48,398,445		
Newfoundland and Labrador	15,189,367	15,189,367		
Nova Scotia	24,387,754	24,387,754		
Prince Edward Island	3,357,605	3,357,605		
New Brunswick	20,329,546	20,329,546		
Quebec ⁽¹⁾	2,383,033	2,383,033		
Ontario	256,751,312	256,751,312		
Manitoba	16,854,168	16,854,168		
Saskatchewan	20,354,941	20,354,941		
Alberta	61,229,526	61,229,526		
British Columbia	93,502,034	93,502,034		
Yukon Territory	87,611	87,611		
	562,825,342	562,825,342		
Deposit with the Receiver General for Canada	53,583,710	52,116,822,800	52,064,014,731	106,391,779

⁽¹⁾ The Quebec Bonds which are purchased by the Plan relate to the contributions of certain federal employees, such as members of the Canadian Forces, who are resident in the Province of Quebec but contribute to the Plan.

Receipts and other credits include:

- (a) contributions at the combined employer and employee rates of 9.9 percent of pensionable earnings for the 2007 and 2008 calendar years, subject to maximum combined contributions of \$3,980 and \$4,099 respectively;
- (b) income from investments in bonds held by the Fund and from the average daily operating balance deposited with the Receiver General for Canada;
- (c) funds received from the federal, provincial and territorial governments for the bonds which have been disposed during the year;
- (d) gains on investments held by the Fund and/or the Board; and,
- (e) payments received on overpayments established.

Payments and other charges include:

- (a) pensions and benefits paid under the Plan as retirement pensions, survivors' benefits paid to spouse or common-law partner and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;
- (b) pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;
- (c) payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;
- (d) the costs of administration of the Plan;
- (e) funds reinvested during the year in the bonds of provincial and territorial governments;
- (f) funds transferred to the Board; and,
- (g) losses on investments held by the Fund and/or the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the *23rd Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Government annual surplus.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any credit needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2008, over 60,209 annuitants held 65,037 active contracts, each annuitant receiving an average payment of \$660.00. During the year, 267 deferred annuities came into payment and another 65 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2008, there were 1,649 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 2007-2008 fiscal year, 4,784 annuities were terminated or adjusted as a result of annuitant deaths: 3,061 group certificates and 1,723 individual contracts. The average age at death for males was 84.9 while the female age at death averaged 85.1.

Total income amounted to \$21.1 million, \$20.7 million of which represented interest of 7 percent credited to the Account. Premiums received totaled \$22,900. Total disbursements of \$45.0 million originated mainly from the \$44.5 million in payments made under matured annuities. An amount of \$144,619 was used to refund premiums at death before maturity or when the annuity would have been too small, and \$162,224 was transferred to the Government's revenues as a result of unclaimed annuities.

The opening balance of \$319.4 million was reduced due to a surplus as at April 1, 2007 of \$2.9 million, transferred to the Government's revenues, and disbursements exceeding income by \$23.8 million during 2007-2008. Since the actuarial reserves required as of March 31, 2008 were only \$293 million, an excess amount of \$2.6 million was also transferred to the Government's revenues.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show

the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.33 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 6.33
DEPOSIT AND TRUST ACCOUNTS

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Deposit accounts—				
Agriculture and Agri-Food—				
Canadian Dairy Commission—				
Canadian Dairy Commission account	159,159	48,809,777	48,616,954	351,982
Canada Revenue Agency—				
Guarantee deposits	58,651,581	115,753,431	69,613,776	104,791,236
Less: securities held in trust	1,725,000	2,000		1,723,000
	56,926,581	115,755,431	69,613,776	103,068,236
Finance—				
Canada Development Investment Corpora-				
tion—				
Holdback—Privatization	43,500,000			43,500,000
Canada Hibernia Holding Corporation—				
Abandonment reserve fund	78,478,000			78,478,000
	121,978,000			121,978,000
Human Resources and Skills Development—				
Canada Labour Code—Other	138,773	306,110	338,512	106,371
Canada Labour Code—Wage recovery				
appeals	416,016	464,730	493,347	387,399
	554,789	770,840	831,859	493,770
Indian Affairs and Northern Development—				
Agent administered Indian minors account	8,247	692	8,939	
Less: securities held in Peace Hills Trust	8,247	8,939	692	
		9,631	9,631	
Field British Columbia and Yukon Operations of the				
Northern Canada Power Commission	992,588		1	992,587
Guarantee deposits	194,361,989	260,665,420	121,033,046	333,994,363
Less: securities held in trust	176,572,019	115,045,096	252,638,357	314,165,280
	17,789,970	375,710,516	373,671,403	19,829,083
Guarantee deposits—Oil and gas	122,637,117	165,213,369	54,733,677	233,116,809
Less: securities held in trust	116,178,023	49,819,767	162,633,467	228,991,723
	6,459,094	215,033,136	217,367,144	4,125,086
Guarantee deposits—Reserve resources	766,953			766,953
Special accounts—Section 63,				
Indian Act	231,480	3,122,161	2,892,009	461,632
Less: deposits in special bank accounts	231,480	2,900,127	3,130,279	461,632
		6,022,288	6,022,288	
	26,008,605	596,775,571	597,070,467	25,713,709
Justice—				
Canadian Human Rights Commission—				
Guarantee deposits	9,000		9,000	
Courts Administration Service—				
Security for costs	16,014	18,347		34,361
Supreme Court of Canada—				
Security for costs	385,993	7,817	2,678	391,132
	411,007	26,164	11,678	425,493
Natural Resources—				
Guarantee deposits—Oil and gas	357,746,194	377,474,375	478,097,376	257,123,193
Less: securities held in trust	343,685,250	343,685,250	243,577,829	243,577,829
	14,060,944	721,159,625	721,675,205	13,545,364

TABLE 6.33
DEPOSIT AND TRUST ACCOUNTS—Concluded

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Privy Council—				
Chief Electoral Officer—Candidates' and committees' deposits —Election and referendum	71,000	42,000	69,000	44,000
Public Safety and Emergency Preparedness—				
Canada Border Services Agency—				
Guarantee deposits	7,048,570	2,285,866	3,611,325	5,723,111
Less: securities held in trust	168,300			168,300
	6,880,270	2,285,866	3,611,325	5,554,811
General security deposits	4,574,597	490,000		5,064,597
Immigration guarantee fund	28,400,664	9,430,023	9,873,156	27,957,531
Temporary deposits received from importers	967,414	716,060	713,747	969,727
	40,822,945	12,921,949	14,198,228	39,546,666
Public Works and Government Services—				
Contractors' security deposits (departments and agencies)—				
Bonds	1,438,241			1,438,241
Less: securities held in trust	1,438,241			1,438,241
Cash	7,908,308	2,792,642	180,769	10,520,181
Certified cheques	10,853	58,090	3,000	65,943
Deposits on disposals	261,587	10,068,656	9,689,745	640,498
Seized property—Cash	73,645,313	35,778,997	40,235,485	69,188,825
	81,826,061	48,698,385	50,108,999	80,415,447
Total deposit accounts	342,819,091	1,544,959,742	1,502,196,166	385,582,667
Trust accounts—				
Human Resources and Skills Development—				
Indian Residential Schools Settlement Agreement—				
Common Experience Payments		1,836,916,568	1,199,266,100	637,650,468
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 6.34	734,116,581	194,710,348	165,559,317	763,267,612
Revenue accounts, Table 6.35	207,924,097	85,639,947	75,269,182	218,294,862
	942,040,678	280,350,295	240,828,499	981,562,474
Indian estate accounts	12,607,906	4,783,554	4,186,709	13,204,751
Indian savings accounts	39,075,960	3,875,411	4,164,804	38,786,567
	993,724,544	289,009,260	249,180,012	1,033,553,792
National Defence—				
Estates—Armed services	244,154	2,242,498	2,112,401	374,251
Public Safety and Emergency Preparedness—				
Canadian Security Intelligence Service—				
Scholastic awards	27,163	1,006		28,169
Correctional Service—				
Inmates' trust fund	12,270,747	40,722,117	38,687,335	14,305,529
Royal Canadian Mounted Police—				
Benefit trust fund	2,311,992	178,240	88,880	2,401,352
	14,609,902	40,901,363	38,776,215	16,735,050
Veterans Affairs—				
Administered accounts	1,666,334	483,229	489,249	1,660,314
Estates fund	4,585,137	388,494	917,002	4,056,629
Veterans administration and welfare trust fund	829,560	213,843	117,823	925,580
	7,081,031	1,085,566	1,524,074	6,642,523
Total trust accounts	1,015,659,631	2,170,155,255	1,490,858,802	1,694,956,084
Total deposit and trust accounts	1,358,478,722	3,715,114,997	2,993,054,968	2,080,538,751

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

Guarantee deposits—Canada Revenue Agency

This account was established to record cash securities required to guarantee payment of Goods and Services Tax (GST) as it relates to non resident registrants and, certain licensees as it relates to excise taxes, which are both payable pursuant to the *Excise Tax Act*.

Securities held in trust by the Agency are made up of cash deposited to the Consolidated Revenue Fund.

Holdback—Privatization—Canada Development Investment Corporation

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

Canada Hibernia Holding Corporation—Abandonment reserve fund

This account was established to record funds which will be used to defray the future abandonment costs that will occur at the closure of the Hibernia field.

Canada Labour Code—Other

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

Canada Labour Code—Wage Recovery Appeals

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

Agent administered Indian minors account

This account was established to record moneys belonging to Indian minors transferred to and held by an appointed agent pursuant to section 52 of the *Indian Act*.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act*, section 17 of the *Yukon Waters Act* and of the *Northwest Territories Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

Guarantee deposits—Oil and gas—Indian Affairs and Northern Development

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Reserve resources

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

Special accounts—Section 63, *Indian Act*

This account was established to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

Guarantee deposits—Canadian Human Rights Commission

This account was established to record a post security for cost made pursuant to the order of the Court of Appeal for Ontario.

During the year, the account was closed.

Security for costs—Courts Administration Service

This account was established to maintain accounts on behalf of litigants before the Tax Court of Canada. These accounts record the moneys paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held pending payment of such moneys, in accordance with an order/judgment of the Court.

Security for costs—Supreme Court of Canada

This account was established to record security to the value of \$500 deposited by an Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 87 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Guarantee deposits—Oil and gas—Natural Resources

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Candidates' and committees' deposits—Election and referendum

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

Guarantee deposits—Canada Border Services Agency

This account was established to record cash required to guarantee payment of customs duties on imported goods pursuant to the *Customs Act*.

General security deposits

This account was established to record general security deposits from transportation companies in accordance with subsection 148 of the *Immigration and Refugee Protection Act*.

Immigration guarantee fund

This account was established by sections 14, 26, 44, 56, 58 and 148 of the *Immigration and Refugee Protection Act*, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Temporary deposits received from importers

This account was established to record temporary security deposits received from importers to ensure compliance with various (Customs) regulations regarding temporary entry of goods.

Contractors' security deposits

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Deposits on disposals

This account was established in accordance with the terms and conditions of the Real Property Disposition Revolving Fund to record receipts on disposals of properties.

Seized property—Cash

This account was established pursuant to the *Seized Property Management Act*, to record seized cash. These funds will be deposited to the Consolidated Revenue Fund and credited to the account until returned to the owner or forfeited.

Indian Residential Schools Settlement Agreement—Common Experience Payments

This account was established pursuant to section 21 of the *Financial Administration Act*, to record amounts received and paid under Article 5 of the Indian Residential Schools Settlement Agreement. It was established on September 19, 2007, and provides for the payment of Common Experience Payments to eligible former students of recognized Indian Residential Schools. The account is credited with interest pursuant to section 21(2) of the *Financial Administration Act*. The Designated Amount Fund is co-administered by Indian Residential Schools Resolution Canada and Human Resources and Skills Development Canada.

Indian band funds

This account was established to record moneys belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

TABLE 6.34**INDIAN BAND FUNDS—CAPITAL ACCOUNTS**

	2007-2008	2006-2007
	\$	\$
Opening balance	734,116,581	779,954,934
RECEIPTS AND OTHER CREDITS—		
Oil royalties	48,975,625	31,599,723
Gas royalties	136,311,985	137,325,272
Land and other claim settlements	640,000	
Sundries	8,782,738	11,203,745
	194,710,348	180,128,740
	928,826,929	960,083,674
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	15,150,500	16,305,875
Transfer pursuant to section 64 of the Indian Act	150,408,817	209,661,211
Sundries		7
	165,559,317	225,967,093
Closing balance	763,267,612	734,116,581

TABLE 6.35**INDIAN BAND FUNDS—REVENUE ACCOUNTS**

	2007-2008	2006-2007
	\$	\$
Opening balance	207,924,097	199,376,058
RECEIPTS AND OTHER CREDITS—		
Government interest	41,132,930	40,888,631
Land and other claim settlements	9,620,842	14,581
Sundries	34,886,175	32,255,295
	85,639,947	73,158,507
	293,564,044	272,534,565
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	3,472,873	12,250,671
Transfer pursuant to section 69 of the Indian Act	69,458,867	50,495,727
Sundries	2,337,442	1,864,070
	75,269,182	64,610,468
Closing balance	218,294,862	207,924,097

Indian estate accounts

These accounts were established to record moneys received and disbursed for estates of deceased Indians, mentally incompetent Indians and missing Indians pursuant to sections 42 to 51 and 52.3 of the *Indian Act*.

Indian savings accounts

These accounts were established to record moneys received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act*.

Estates—Armed services

This account was established to record the service estates of officers and non-commissioned members who die during their service in the Canadian Forces pursuant to section 42 of the *National Defence Act*. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Scholastic awards

This account was established to record donations of \$26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobby craft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

Administered accounts

Pursuant to section 41 of the *Pension Act*, section 15 of the *War Veterans Allowance Act*, section 55 of the *Veterans Treatment Regulations* and section 8 of the *Guardianship of Veterans Property Regulations*, these accounts are under the jurisdiction of the Department of Veterans Affairs. Moneys held in these accounts include: (a) pensions, war veterans allowances and treatment allowances placed under the administration of the Department of Veterans Affairs; and, (b) benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the *Veterans' Estates Regulations*. Individual accounts are maintained and payments are made to beneficiaries pursuant to the appropriate legislative authority.

Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the *Guardianship of Veterans' Property Regulations*.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.36 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 6.36
OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—				
Insurance company liquidation		36,000	36,000	
Human Resources and Skills Development—				
Civil service insurance fund	6,133,193	70,668	238,235	5,965,626
National Defence—				
Regular force death benefit account,				
Table 6.37	196,642,116	31,380,525	31,310,645	196,711,996
Treasury Board—				
Public Service death benefit account,				
Table 6.38	2,442,941,725	264,119,099	137,021,081	2,570,039,743
Veterans Affairs—				
Returned soldiers' insurance fund	9,022	6,267	1,846	13,443
Veterans insurance fund	6,518,929	154,161	935,403	5,737,687
	6,527,951	160,428	937,249	5,751,130
Total insurance and death benefit accounts	2,652,244,985	295,766,720	169,543,210	2,778,468,495
Pension accounts—				
Human Resources and Skills Development—				
Annuities agents' pension account	1,205	1,560	2,177	588
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Dependants' pension fund	29,408,843	2,069,731	2,941,316	28,537,258
Total pension accounts	29,410,048	2,071,291	2,943,493	28,537,846
Other accounts—				
Agriculture and Agri-Food—				
AgriInvest Program		69,940,421	444,147	69,496,274
Canadian Agricultural Income Stabilization	495,178,542	213,015,011	461,277,928	246,915,625
Canadian Food Inspection Agency—				
Shared-cost agreements	1,387,822	630,464	651,471	1,366,815
	496,566,364	283,585,896	462,373,546	317,778,714
Atlantic Canada Opportunities Agency—				
Federal/provincial agreement—Advance account	555,590	645,000	624,197	576,393
Canada Revenue Agency—				
Deposits/Disbursements—Worker's				
Compensation Board		219,332,519	219,332,519	
Canadian Heritage—				
Miscellaneous projects deposits	332,839	624,341	635,873	321,307
Library and Archives of Canada—				
Special Operating Account	370,465	582,255	704,205	248,515
Telefilm Canada—				
Advance account	24,347,738	163,761,911	150,744,625	37,365,024
	25,051,042	164,968,507	152,084,703	37,934,846
Citizenship and Immigration—				
Immigrant investor program	24,000,000	552,800,000	532,000,000	44,800,000

TABLE 6.36

OTHER SPECIFIED PURPOSE ACCOUNTS—Continued

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Environment—				
Miscellaneous projects deposits	5,881,880	2,305,897	3,112,937	5,074,840
Parks Canada Agency—				
Miscellaneous projects deposits	1,411,584	96,183	650,045	857,722
	7,293,464	2,402,080	3,762,982	5,932,562
Finance—				
Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	179,020			179,020
War claims fund—World				
War II	4,236			4,236
	2,861,027			2,861,027
Fisheries and Oceans—				
Federal/provincial cost-sharing				
agreements	649,289	942,020	1,025,936	565,373
Miscellaneous projects deposits	16,030,993	12,024,746	15,699,408	12,356,331
Sales of seized assets	602,024	269,637	305,142	566,519
	17,282,306	13,236,403	17,030,486	13,488,223
Foreign Affairs and International Trade—				
Canada Foundation account	358,522			358,522
Less: securities held in trust	351,370			351,370
deposits in a special bank account	7,152			7,152
Financial assistance to Canadians abroad	217,161	1,568,717	1,710,326	75,552
Funds from non-governmental organizations	3,588,441	3,700,379	5,900,581	1,388,239
Shared-cost projects	3,209,595	52,159,703	44,591,522	10,777,776
Canadian International Development Agency—				
Shared-cost projects—Support to education				
programs (formerly Shared-cost projects—				
International conferences)	5,814,676	11,339,529	15,314,319	1,839,886
NAFTA Secretariat, Canadian Section—				
Shared-cost agreements	1,099			1,099
	12,830,972	68,768,328	67,516,748	14,082,552
Health—				
Collaborative research projects	2,115,532	585,094	371,010	2,329,616
Miscellaneous federal/provincial projects	1,207,040	279,608	272,946	1,213,702
World Health Organization	104,515			104,515
Public Health Agency of Canada—				
Collaborative research projects	805,387	91,383	360,755	536,015
Miscellaneous federal/provincial projects	1,134,082		110,667	1,023,415
	5,366,556	956,085	1,115,378	5,207,263
Human Resources and Skills Development—				
Federal/provincial shared-cost project ⁽¹⁾	2,503,734	23,915,231	23,840,405	2,578,560
Federal/provincial shared-cost project—				
Interprovincial Computerized Examination				
Management System (ICEMS)	1,389,371	980,408	767,642	1,602,137
Labour standards suspense account	1,378,833	70,186	2,681	1,446,338
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Ontario ⁽¹⁾	30,780,064	470,824,719	458,629,669	42,975,114
	36,052,002	495,790,544	483,240,397	48,602,149
Indian Affairs and Northern Development—				
Indian special accounts	383,842	2,487	2,487	383,842
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000
Indian compensation funds	222,340			222,340
Indian moneys suspense account	46,922,700	13,798,003	26,481,585	34,239,118
Non-Indian moneys	584,261	7,874,309	7,968,207	490,363
	48,113,143	21,674,799	34,452,279	35,335,663

TABLE 6.36

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Industry—				
Canada/Provinces Business Service Centre	97,716	400,000	400,000	97,716
Income from securities in trust—Bankruptcy and Insolvency Act	52,031			52,031
Petro-Canada Enterprises Inc.—Unclaimed shares	961,014		270,903	690,111
Securities in trust—Bankruptcy and Insolvency Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Shared-cost/joint project agreements—Research	60,464		15,717	44,747
Shared-cost projects	849,395	1,344,096	934,558	1,258,933
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act	15,109,136	3,439,636	1,221,592	17,327,180
Canada Business Corporations Act	7,306,287	574,933	335,965	7,545,255
Winding-up Act	726,572			726,572
Canadian Space Agency—				
Radarsat	104,300			104,300
Social Sciences and Humanities Research Council—				
Trust fund	2,150		2,150	
Statistics Canada—				
Project deposits	14,450,070	103,155,274	111,236,969	6,368,375
	39,719,135	108,913,939	114,417,854	34,215,220
Justice—				
Courts Administration Service—				
Special account	13,943,931	1,824,730	11,101,626	4,667,035
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	22,088,926	84,296,709	76,109,920	30,275,715
Wainwright, Alberta	1			1
Other activities	435,242	36,027		471,269
Federal Republic of Germany—				
German Army—Shilo, Manitoba	215,938	25,170,818	25,170,819	215,937
Other activities	923,337		923,337	
Netherlands	1,486,229		42,734	1,443,495
Italian Air Force Training		9,098		9,098
Air projects	3,819,728	401,689		4,221,417
Security	1,502,254	1,118,405	1,328,200	1,292,459
NATO Flying Training Centre	14,543,779		14,543,779	
Assistant Deputy Minister (Materiel)		544,175		544,175
	45,015,434	111,576,921	118,118,789	38,473,566
Joint research and development projects	9,101,388	1,552,957	1,373,891	9,280,454
Non-government agencies	2,849,783	224,629	747,645	2,326,767
North Atlantic Treaty Organization (NATO)—				
Infrastructure projects	6,618,109			6,618,109
The Military Museum (formerly Museum of the Regiments)	3,966,297	1,300,000	4,890,493	375,804
	67,551,011	114,654,507	125,130,818	57,074,700
Natural Resources—				
Market development incentive payments—Alberta	4,790,934	4,790,933	4,890,933	4,690,934
Newfoundland Offshore Revenue Account		1,564,993,085	1,564,993,084	1
Nova Scotia Offshore Revenue Account		460,212,274	460,212,274	
Shared-cost agreements—Research	2,409,955	5,774,636	6,841,869	1,342,722
Shared-cost projects	11,164,410	16,065,184	15,167,645	12,061,949
Canadian Nuclear Safety Commission—				
Security equipment purchases	149,355	183,261	291,158	41,458
Joint projects		140,000	140,000	
	18,514,654	2,052,159,373	2,052,536,963	18,137,064

TABLE 6.36

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2007	Receipts and other credits	Payments and other charges	March 31/2008
	\$	\$	\$	\$
Privy Council—				
Shared-cost projects—Media travel expenses	919,934	447,101	401,348	965,687
Public Safety and Emergency Preparedness—				
Joint research and development projects	2,048,335	275,658	953,894	1,370,099
Royal Canadian Mounted Police—				
Joint research and development projects	1,707,640		196,873	1,510,767
Seized assets—Canadian funds	647,716	250		647,966
	4,403,691	275,908	1,150,767	3,528,832
Public Works and Government Services—				
Credit card—Special project fund	1,000,000		75,008	924,992
Francophone Summits	29,329		11,011	18,318
Military purchases excess funds deposit	226,970,858		97,373,531	129,597,327
Less: securities held in trust	226,970,858	97,373,531		129,597,327
	1,029,329	97,373,531	97,459,550	943,310
Transport—				
Crown Corporation Trusts—Donations	100			100
Veterans Affairs—				
Shared-cost agreements	14,123	323,841	327,500	10,464
Western Economic Diversification—				
Jobs and economic restoration initiative	8,237	15	8,252	
Total	822,076,611	4,200,133,106	4,376,067,913	646,141,804
Less: consolidation adjustment ⁽²⁾	24,347,738		13,017,286	37,365,024
Total other accounts	797,728,873	4,200,133,106	4,389,085,199	608,776,780
Total other specified purpose accounts	3,479,383,906	4,497,971,117	4,561,571,902	3,415,783,121

⁽¹⁾ Opening balances have been adjusted to conform to the current year's presentation.

⁽²⁾ Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

Insurance company liquidation

This account was established to record receipts and disbursements resulting from the liquidation of the estate, of various insurance companies for which the Superintendent of Financial Institutions is the court appointed liquidator.

Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service, for the payment of certain death benefits. No new contracts have been entered into since 1954, when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively. As of April 1st, 1997, the Department of Human Resources and Skills Development (Human Resources and Skills Development) assumed responsibility for the administration and the actuarial valuation of the *Civil Service Insurance Act*.

The number of policies in force as of March 31, 2008 was 1,254 and the average age of the policyholders was 88.4 years. During the year, premiums of \$2,463 were received. Death benefits, settlement annuities and premium refunds of \$233,220 were paid during 2007-2008.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefits provided under the Act are estimated at \$5,965,626 as at March 31, 2008. The balance in the Account as at March 31, 2008 is \$5,897,397. The deficit as at March 31, 2008 is therefore \$68,229. Pursuant to subsection 16(3) of the Civil Service Insurance Regulations, an amount of \$68,229 has therefore been credited to the Account in 2007-2008.

Regular force death benefit account

This account was established by the *Canadian Forces Superannuation Act*, to provide life insurance to contributing members and former members of the Canadian Forces. Receipts and other credits consist of: (a) contributions by participants; (b) Government's contribution paid in respect of participants; (c) single premiums payable by the Government in respect of participants who became entitled to a basic benefit of \$5,000 without contribution; and, (d) interest.

Payments and other charges consist of: (a) benefits paid in respect of participants; (b) benefits paid in respect of elective; and, (c) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 6.37
REGULAR FORCE DEATH BENEFIT ACCOUNT

	2007-2008	2006-2007
	\$	\$
Opening balance.....	196,642,116	197,232,360
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel.....	14,877,752	14,387,005
Government's contribution.....	2,007,070	2,171,079
Single premiums payable by the Government in respect of regular force participants who became entitled to a basic benefit of \$5,000 without contribution.....	587,652	584,609
Interest.....	13,908,051	14,347,176
	31,380,525	31,489,869
	228,022,641	228,722,229
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular force, or who were elective regular force participants.....	31,310,645	32,080,113
Closing balance.....	196,711,996	196,642,116

Public Service death benefit account

This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

The account is credited with: (a) contributions by employees; (b) contributions by the Government and Public Service corporations; and, (c) interest. Payments and other charges represent: (a) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, (b) benefits of \$10,000 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for \$10,000 death benefit coverage for life has been made.

TABLE 6.38

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	2007-2008	2006-2007
	\$	\$
Opening balance	2,442,941,725	2,322,941,560
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	76,769,559	72,512,081
Government—		
General	8,190,526	8,043,969
Single premium for \$10,000	1,662,946	1,550,798
Public Service corporations	1,022,750	958,875
Interest	176,473,318	173,111,983
	264,119,099	256,177,706
	2,707,060,824	2,579,119,266
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	97,786,749	96,182,163
Life coverage for \$10,000	38,764,647	39,677,968
Other death benefit payments	469,685	317,410
	137,021,081	136,177,541
Closing balance	2,570,039,743	2,442,941,725

Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2007 of \$6,268 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans insurance fund

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2007 of \$150,570 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

AgriInvest Program

On March 9, 2007, The Prime Minister announced the Government's intent to pursue agreement with the provinces and territories on a producer savings account program that would replace the coverage for small income declines provided by the Canadian Agricultural Income Stabilization (CAIS) program.

On June 29, 2007, Federal-Provincial-Territorial Ministers of Agriculture agreed in *Growing Forward*, a bold market-driven vision for Canada's agriculture, agri-food and agri-based products industry. *Growing Forward* includes a new suite of business risk management programs that are more responsive, predictable and bankable for producers.

The new suite of business risk management programs were established under the *Farm Income Protection Act* and include the following:

- **AgriInvest:** A producer savings account program to help cover small margin declines.
- **AgriStability:** A program design to cover larger margin declines caused by circumstances such as low prices, production losses, and rising input costs.
- **AgriInsurance:** A program that includes existing production insurance that offer protection for production losses by uncontrollable weather related perils and is being expanded to include other commodities.
- **AgriRecovery:** A disaster relief framework providing a coordinated process for federal, provincial and territorial governments to respond to disasters and help producers quickly.

The AgriInvest and AgriStability programs were set to replace CAIS starting with the 2007 program year.

In 2007 budget, \$600 million was committed to kick-start AgriInvest Kickstart accounts. This is a one-time short term federal program. This initiative is a special measure designed to provide a federal payment to all eligible producers in the form of initial contributions to their accounts. Thereafter, each year AgriInvest account holders can deposit up to 1.5 percent of their Allowable Net Sales (i.e. Sales of eligible commodities less Purchases of eligible commodities) into their accounts and receive a matching contribution from the federal and provincial governments.

AgriInvest and AgriStability programs are cost-shared with provinces and territories on a 60/40 basis. The provinces and territories are invoices for their share of the contributions which are held in the specified purpose accounts. The specified purpose accounts are drawn down as AgriInvest account holders request withdrawals.

Canadian Agricultural Income Stabilization

On December 11, 2003, the Minister of Agriculture and Agri-Food Canada announced that the Agricultural Policy Framework (APF) has received the necessary signatures required for the implementation. This resulted in the launching of the Canadian Agricultural Income Stabilization (CAIS) program and the ending of the Net Income Stabilization Account (NISA) program after the 2002 stabilization year.

This NISA program was established by section 15 of the *Farm Income Protection Act* and the Federal/Provincial Agreement establishing the Net Income Stabilization Account Program, to help participating producers of qualifying agricultural commodities achieve long term improved income stability. The Program allows participants to deposit funds up to predetermined limits into an account held at a participating financial institution, and receive matching contributions from the federal and provincial governments.

The federal government and the provinces have approved the wind down of the NISA program at the end of the 2002 stabilization year. Participants will then have a maximum of five years, with minimum of 20 percent annual withdrawals of the balance of their accounts, to withdraw their funds from the Program.

The CAIS program is designed to help producers protect their farming operation from both small and large drops in income. In general, individuals or entities that derive income from primary production of agricultural commodities, as defined by the program, are eligible to participate in the CAIS program. The CAIS program and Production Insurance are the two main programs under the Business Risk Management component of the APF.

The program payments are based on declines in reference margins and are shared 60/40 with the provinces for which the Administration delivers. The provinces are invoiced by the Administration for their 40 percent share of the contributions which are held in a specified purpose account and drawn down as applications are processed.

An amendment was ratified where the deposit was eliminated and replaced with a fee beginning with the 2006 program year. The fee is more affordable and does not require producers to the up working capital.

The CAIS program ends with the delivery of the 2006 program year benefits.

The account records the following transactions relating to the Consolidated Revenue Fund:

- (a) Government matching contributions on NISA participant matchable deposits. For the 2002 stabilization year, with the exception of Alberta, the federal and provincial governments provided base matching contributions equal to two thirds and one third, respectively of participant matchable deposits. The federal Government contributed the full 3 percent for Alberta;
- (b) interest paid by the federal Government on NISA funds held in the Consolidated Revenue Fund, at rates and in accordance with terms and conditions determined by the Minister of Finance;
- (c) interest paid by participating financial institutions on funds held for participants, at rates set by negotiation between the participant and the financial institution;
- (d) the provincial share of CAIS funds received to cost/share payments to producers; and,
- (e) the fee received from producers.

Shared-cost agreements—Canadian Food Inspection Agency

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Federal/provincial agreement—Advance account

This account was established to record deposits from non-federal partners for their share of costs under various projects. Monies are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

Deposits/Disbursements—Worker's Compensation Board

This account was established under the authority of the *Canada Revenue Agency Act* and the *Worker's Compensation Act*, to enable the Canada Revenue Agency to record and forward on daily basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the Agency and the Board.

Miscellaneous projects deposits—Canadian Heritage

This account was established to record contributions received from organizations and individuals for various projects.

Special Operating Account

This account was established pursuant to section 18 of the *Library and Archives of Canada Act*, which also directed that (a) the account be credited with all monies received for the purpose of the Library and Archives Canada by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

Advance account—Telefilm Canada

This account was established pursuant to section 19 of the *Telefilm Canada Act*, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

Immigrant investor program

This account was established to record the receipt and disbursement of amounts received under the Immigrant Investor Program in accordance with section 12(2) of the *Immigration and Refugee Protection Act* and section 91(d) of the *Immigration and Refugee Protection Regulations*. This program allows qualified immigrants to gain permanent residence in Canada by making an investment in the Canadian economy.

Miscellaneous projects deposits—Environment

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Miscellaneous projects deposits—Parks Canada Agency

This account was established to record contributions received from organizations and individuals for various projects.

Common school funds—Ontario and Quebec

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,889, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

Foreign claims fund

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: (a) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

War claims fund—World War II

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record moneys received from the Custodian of Enemy Property or from other sources, and payments: (a) to eligible claimants for compensation in respect of World War II; (b) of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, (c) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Federal/provincial cost-sharing agreements

This account was established to record the deposit of moneys received from the provinces for cost-shared programs according to official signed agreements.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Sales of seized assets

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Monies so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

Canada Foundation account

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record monies received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

Financial assistance to Canadians abroad

This account was established to record monies received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

Funds from non-governmental organizations

This account was established to record monies received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

Shared-cost projects—Foreign Affairs and International Trade

This account was established to record monies received from organizations outside the Government of Canada accounting entity for shared-cost projects.

Shared-cost projects—Support to education programs (formerly Shared-cost projects—International conferences)

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects to support programs in the education sector.

Shared-cost agreements—NAFTA Secretariat, Canadian Section

This account was established to record monies received from the United States and the Mexican Section of the NAFTA Secretariat, for the development and administration of common information management systems.

Collaborative research projects—Health

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Health

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

World Health Organization

This account was established to record funds received from the World Health Organization, for scientific projects.

Collaborative research projects—Public Health Agency of Canada

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Public Health Agency of Canada

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

Federal/provincial shared-cost project—Human Resources and Skills Development

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)

This account was established to record advance payments received from provincial governments to cover their share of the costs of the ICEMS Project. Advance payments are made pursuant to the ICEMS Framework Agreement. The costs incurred are charged to the account and any unexpended funds will be returned to provinces at the end of the project.

Labour standards suspense account

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees. Wages are paid out when employees are located or when employees contact the department for payment.

Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMDA) - Ontario

This account was established to record deposits of payments from the province of Ontario to Human Resources and Skills Development under LMDA. The funding provided by the Province of Ontario is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purpose and include the following:

- (a) *Quebec fur account*—This account was established to record moneys received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.
- (b) *Off-reserve housing program—Personal Contributions*—This account was established to record personal contributions held in trust until paid to the vendor, builder or legal representative.
- (c) *Fines—Indian Act*—Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law.

Indian band funds—Shares and certificates

This account was established under the *Indian Act*, to record the historical value of Transalta Utilities Ltd shares received as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

Indian moneys suspense account

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

Non-Indian moneys

This account was established to collect "Provincial Mineral Revenues" on behalf of the Province of Saskatchewan and remit the same in the manner as described in an agreement between the two parties. The collection and remittance arrangement is anticipated to terminate upon the expiry or forfeiture of all Replacement Mineral Dispositions or earlier if the Disposition Holders decide to stop drilling. All revenue moneys collected, received or held by the Crown for the use and benefit of the First Nations or its members cease to be Indian moneys and must be transferred to the First Nations. Monies must be held separately in a non-Indian moneys account. This account is interest bearing.

Canada/Provinces Business Service Centre

This account was established to record monies received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

Income from securities in trust—Bankruptcy and Insolvency Act

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Petro-Canada Enterprises Inc.—Unclaimed shares

This account was established by Section 227 of the *Canada Business Corporation Act* to record the liability to shareholders who have not presented their shares for payment.

Securities in trust—Bankruptcy and Insolvency Act

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Shared-cost/joint project agreements—Research

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Shared-cost projects—Industry

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Unclaimed dividends and undistributed assets— Bankruptcy and Insolvency Act

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

Unclaimed dividends and undistributed assets— Canada Business Corporations Act

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets— Winding-up Act

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up Act*, pending distribution.

Radarsat

This account was established to record moneys received for both cost-sharing and advance payments for Radarsat scenes.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record funds available for social sciences and humanities research activities, as well as receipts of private donations for the purpose of special projects.

Project deposits—Statistics Canada

This account was established to record deposits received from outside parties to secure payments for special statistical services.

Special account—Courts Administration Service

This account was established to maintain accounts on behalf of litigants before the Federal Court and Federal Court of Appeal. These accounts record the moneys paid into the Federal Court and Federal Court of Appeal, pursuant to an order of the Courts, rules of the Courts or statutes, to be held pending payment of such moneys, in accordance with an order/judgment of these Courts.

Foreign governments

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

Joint research and development projects— National Defence

This account was established to record funds received from the private sector through collaborative relationships where the work is shared between the government and the private sector laboratory.

Non-government agencies

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

North Atlantic Treaty Organization (NATO)— Infrastructure projects

These accounts were established to record funds received from NATO to cover (a) NATO infrastructure projects implemented by Canada, and, (b) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

The Military Museum (formerly Museum of the Regiments)

The account was established to manage donations made to National Defence by interested parties for renovations to the existing structure and construction of a new wing to The Military Museum located in Calgary, Alberta.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for selected programs which encourage the use of natural gas for vehicles.

Newfoundland Offshore Revenue Account

This account was established pursuant to section 214 of the *Canada-Newfoundland Atlantic Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Newfoundland offshore area with the Province of Newfoundland. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Newfoundland are charged thereto.

Nova Scotia Offshore Revenue Account

This account was established pursuant to section 219 of the *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Nova Scotia offshore area with the Province of Nova Scotia. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Nova Scotia are charged thereto.

Shared-cost agreements—Research—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private industries and other governments for joint projects or shared-cost research agreements.

Shared-cost projects—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private organizations and other governments for cost-sharing scientific projects.

Security equipment purchases

Funds deposited in this account by licensees are used to provide for payment of purchases of security equipment for the licensees' facilities in accordance with security arrangements mandated pursuant to the *Nuclear Safety and Control Act*.

Joint projects

The purpose of this account is to hold funds provided by the International Atomic Energy Agency (IAEA). These funds are expended towards joint Canadian Nuclear Safety Commission (CNSC) and International Atomic Energy Agency (IAEA) project, pursuant to the *Nuclear Safety and Control Act* and Canada's International Obligations under Safeguards.

Shared-cost projects—Media travel expenses

This account record medias' (non-governmental organizations) reimbursements for travel arrangement services rendered to them.

Joint research and development projects—Public Safety and Emergency Preparedness

This account was established to record funds received to conduct joint research and development projects.

Joint research and development projects—Royal Canadian Mounted Police

This account was established to record monies received from other government organizations in order to share costs incurred under various research project agreements.

Seized assets—Canadian funds

This account was established to record moneys seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.

Credit card—Special project fund

This account was established to record funds received from American Express (AMEX) to improve the Travel Card Program.

Francophone Summits

This account was established to record funding granted since 1994 by the "Agence intergouvernementale de la Francophonie (Paris)", which changed its name in 2006 to the "Organisation internationale de la Francophonie", for projects involving the development of French and partner languages in order to express scientific and technical modernity.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Crown Corporation Trusts—Donations

This account was established to record, on a temporary basis, (a) donations intended for the development and operations of the Downsview Park, Toronto; and, (b) donations from private sector entities to support the Old Port of Montreal.

Shared-cost agreements—Veterans Affairs

This account was established to record transactions relating to share of costs incurred under federal/provincial cost-sharing agreements and funding for research and other projects at Sainte Anne's Hospital.

Jobs and economic restoration initiative

This account was established through a federal-provincial cost-shared program designed to help prevent permanent job loss in flood affected areas and to restore economic activity.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The consolidated financial statements of the Canada Pension Plan have been prepared in accordance with Canadian generally accepted accounting principles for the public sector, by the management of Human Resources and Social Development Canada (the Department).

Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The financial information presented throughout the *Annual Report* is consistent with the financial statements.

In support of its responsibilities, management has developed and maintains systems of internal control and supporting procedures. They are designed to provide reasonable assurance that assets are safeguarded, recorded and properly maintained and transactions are properly authorized and are in accordance with the *Canada Pension Plan Act*, the *Financial Administration Act* and accompanying regulations. These controls include the establishment of an organizational structure that provides a well defined division of responsibilities and accountability, the selection and training of qualified staff, and the communication of policies and guidelines throughout the organization. Internal controls are reviewed and evaluated by both internal and external auditors in accordance with their respective audits. Management also reviews the recommendations of its internal and external auditors for improvements in internal controls.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, has conducted an independent audit of the consolidated financial statements in accordance with Canadian generally accepted auditing standards and has reported to the Minister of Human Resources and Social Development.

JANICE CHARETTE
*Deputy Minister
Human Resources and
Social Development Canada*

BRUCE MANION, FCMA
*Chief Financial Officer
Human Resources and
Social Development Canada*

September 5, 2008

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND SOCIAL DEVELOPMENT

I have audited the consolidated statement of net assets of the Canada Pension Plan as at March 31, 2008 and the consolidated statements of changes in net assets and cash flow for the year then ended. These financial statements are the responsibility of the management of Human Resources and Social Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the net assets of the Canada Pension Plan as at March 31, 2008 and the changes in its net assets and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 5, 2008

Canada Pension Plan—Continued

CANADA PENSION PLAN

CONSOLIDATED STATEMENT OF NET ASSETS

AS AT MARCH 31

(in millions of dollars)

	2008	2007
Assets		
Cash (Note 8)	109	56
Receivables (Note 7)	4,264	3,469
Investments (Schedule, Note 3)	126,424	118,094
Amounts receivable from pending trades	4,471	2,477
Other assets	26	15
	135,294	124,111
Liabilities		
Accounts payable	121	148
Pensions and benefits payable	161	74
Tax deductions due to Canada Revenue Agency	110	100
Investment liabilities (Schedule, Note 3)	1,694	1,382
Amounts payable from pending trades (Schedule, Note 3)	6,423	2,576
	8,509	4,280
Net assets	126,785	119,831
Commitments (Note 12)		
Contingencies (Note 13)		

The accompanying notes and consolidated schedule are an integral part of these consolidated financial statements.

Approved by:

JANICE CHARETTE

Deputy Minister

Human Resources and

Social Development Canada

BRUCE MANION, FCMA

Chief Financial Officer

Human Resources and

Social Development Canada

Canada Pension Plan—Continued

CANADA PENSION PLAN

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	2008	2007
Net assets, beginning of year	119,831	101,121
Increase		
Contributions	35,346	32,355
Net investment income (loss) (Note 9)		
Realised gains	3,783	9,540
Unrealised losses	(8,013)	(542)
Interest income	1,668	1,988
Dividend income	2,383	1,666
Other income	268	417
Transaction costs	(113)	
Investment management fees	(233)	(25)
	(257)	13,044
	35,089	45,399
Decrease		
Pensions and benefits		
Retirement	19,838	18,679
Survivor	3,661	3,573
Disability	3,303	3,137
Disabled contributor's child	274	273
Death	271	260
Orphan	217	218
Net overpayments	(28)	(25)
	27,536	26,115
Operating expenses (Note 10)	599	574
	28,135	26,689
Net increase in net assets	6,954	18,710
Net assets, end of year	126,785	119,831

The accompanying notes and consolidated schedule are an integral part of these consolidated financial statements.

Canada Pension Plan—Continued

CANADA PENSION PLAN

CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31

(in millions of dollars)

	2008	2007
Operating activities		
Cash receipts		
Contributions	34,551	32,107
Interest on investments	2,230	2,197
Dividends on investments	2,377	1,525
Other investment income	218	311
Cash payments		
Pensions and benefits	(27,440)	(26,151)
Operating expenses	(624)	(437)
Investment management fees	(216)	(37)
Transaction costs	(107)	
Cash flows from operating activities	10,989	9,515
Financing activities		
Issuance of debt	5	703
Repayment of debt	(146)	(235)
Payment of interest on debt	(67)	(64)
Cash flows from (used in) financing activities	(208)	404
Investing activities		
Purchases		
Equities	(136,650)	(81,422)
Inflation sensitive investments	(4,318)	(4,834)
Fixed income investments	(9,055)	(6,011)
Money market securities	(307,626)	(294,842)
Other debts	(1,166)	
Absolute return strategies	(1,452)	
Premises and equipment	(14)	(9)
Disposals		
Equities	130,359	81,532
Inflation sensitive investments	3,529	2,066
Fixed income investments	10,365	3,520
Money market securities	305,019	289,982
Other debts	6	
Absolute return strategies	275	
Cash flows used in investing activities	(10,728)	(10,018)
Net increase (decrease) in cash	53	(99)
Cash at beginning of year	56	155
Cash at end of year	109	56

The accompanying notes and consolidated schedule are an integral part of these consolidated financial statements.

Canada Pension Plan—Continued

CANADA PENSION PLAN

CONSOLIDATED SCHEDULE OF INVESTMENTS

AS AT MARCH 31

(in millions of dollars)

	2008	2007
Equities		
Canada		
Public equities	17,276	14,800
Private equities	644	667
	17,920	15,467
Foreign		
Public equities	30,966	36,656
Private equities	12,820	7,436
	43,786	44,092
Total equities	61,706	59,559
Fixed income		
Bonds (Note 3e)	27,192	28,481
Other debts	1,144	
Money market securities	18,798	15,561
	47,134	44,042
Total fixed income	1,547	260
Absolute return strategies		
Inflation sensitive investments		
Public real estate	488	1,409
Private real estate	7,421	5,441
Inflation-linked bonds	3,962	3,802
Infrastructure	2,776	2,181
	14,647	12,833
Total inflation sensitive investments		
Investment receivables		
Accrued interest	661	714
Derivatives receivables	560	519
Dividends receivables	169	167
	1,390	1,400
Total investment receivables	126,424	118,094
Total investments and investments receivable		
Investments liabilities		
Debt on private real estate properties	(980)	(1,174)
Derivatives liabilities	(714)	(208)
	(1,694)	(1,382)
Total investments liabilities	4,471	2,477
Amounts receivable from pending trades	(6,423)	(2,576)
Amounts payable from pending trades		
Net investments	122,778	116,613

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008

1. Description of the Canada Pension Plan

(a) Description of the Canada Pension Plan

The Canada Pension Plan (CPP) is a federal/provincial plan established by an Act of Parliament in 1965.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime de rentes du Québec, a comparable program. The Plan's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death.

The Canada Pension Plan Investment Board (CPPIB) was established pursuant to the *Canada Pension Plan Investment Board Act*. The CPPIB is a federal Crown corporation, all of its shares are owned by Her Majesty the Queen in right of Canada.

The Minister of Human Resources and Social Development is responsible for the administration of the *Canada Pension Plan* (under the *CPP Act*); the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, pension and benefit levels and funding policy. The CPP Investment Board (CPPIB) is responsible for managing amounts that are being transferred under Section 108.1 of the *Canada Pension Plan Act* and interest on any debt securities transferred to the Board. It acts in the best interests of the beneficiaries and contributors under the Act.

In accordance with the *CPP Act*, the financial activities of the Canada Pension Plan are recorded in the CPP Account (Note 8). Starting on April 1, 2007, the Plan's investments are held by the CPP Investment Board, when the CPP Investment Fund ceased to exist (Note 4). The financial transactions affecting the Account are governed by the *CPP Act* and regulations. The Investment Board's transactions are governed by the *Canada Pension Plan Investment Board Act* and the accompanying regulations. The CPP Investment Board's assets are to be invested with a view to achieve a maximum rate of return without undue risk of loss, having regard to the factors that may affect the funding of the CPP and its ability to meet its financial obligations on any given business day.

The CPP Investment Board and its subsidiaries are exempt from Part I income tax under paragraphs 149(1)(d) and 149 (1)(d.2) of the *Income Tax Act* (Canada) on the basis that all of the shares of the CPP Investment Board and its subsidiaries are owned by Her

Majesty the Queen in right of Canada or by a corporation whose shares are owned by Her Majesty the Queen in right of Canada, respectively.

The CPP Investment Board is designed to operate at arm's length from the government. It is required to be accountable to the public, Parliament (through the federal Minister of Finance), and the provinces. It provides regular reports of its activities and the results achieved.

As stated in the *CPP* and *CPPIB Acts*, changes to these Acts require the approval of at least two-thirds of the provinces having, in the aggregate, not less than two-thirds of the population of all included provinces.

(b) Financing

The CPP is financed by contributions and investment returns. Employers and employees pay contributions equally to CPP. Self-employed workers pay the full amount.

The CPP was designed initially to be financed on a pay-as-you-go basis, which means that the Plan would operate on a current basis with pensions and benefits being paid out of current contributions. With changes made to the Act in 1997, CPP is now intended to be funded on a "steady-state" basis – that is, combined employer-employee contributions of 9.9 percent of pensionable earnings. While the net asset value does not cover the actuarial present value of accrued pensions and benefits, it is expected to provide a capitalization level of 25 percent of the Plan's liability by the year 2025 as per the last triennial Actuarial Report issued in 2007.

The *CPP Act* provides that an actuarial report shall be prepared every three years for purposes of the review of the financial state of the CPP by the Minister of Finance and his provincial counterparts. The most recent triennial report, the Twenty-third Actuarial Report of the Chief Actuary as at December 31, 2006, was tabled in Parliament on October 29, 2007. The report concluded that the CPP is financially sound and the 9.9 percent combined employee-employer contribution rate reached in 2003 is expected to be sufficient to sustain the Plan in the face of an aging population.

A number of assumptions such as long term rate of return on assets, inflation rate, mortality rates, increase in salary and benefit rates, among other things, were used in the Twenty-third Actuarial Report. These assumptions reflect best estimates of future economic and demographic events. The next triennial actuarial report as at December 31, 2009 is expected to be completed by December 2010.

Canada Pension Plan — *Continued*NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—*Continued*

(c) Net assets of the Plan

The net assets of the Plan are composed of the deposit with the Receiver General for Canada and investments held by the CPPIB. They represent funds accumulated for the payment of pensions, benefits and operating expenses.

As at March 31, 2008, the value of net assets of the Plan is \$126.8 billion (2007 – \$119.8 billion). This amount represents approximately 4.6 times the total of pensions and benefits in 2008 (2007 – 4.6 times). According to the Twenty-third Actuarial Report, this is expected to grow to 5.5 times by 2019 and remain somewhat stable as the baby boom generation retires between 2015 and 2030.

(d) Pensions and benefits

Retirement pensions – A retirement pension is payable to each contributor at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount may be reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. This adjustment cannot exceed 30 percent. The maximum new monthly pension payable at age 65 in 2008 is \$884.58 (2007 – \$863.75).

Disability benefits – A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum new monthly disability benefit in 2008 is \$1,077.52 (2007 – \$1,053.77).

Survivor's benefits – A survivor's benefit is payable to the spouse or common-law partner (the beneficiary) of a deceased contributor, according to the provisions of the Act. For a beneficiary under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A beneficiary between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For beneficiaries aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum new monthly benefit payable to a beneficiary in 2008 is \$530.75 (2007 – \$518.25).

Disabled contributor's child and orphan benefits – According to the provisions of the Act, each child of a contributor who is receiving disability benefits or a child of a contributor who is deceased is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2008 is \$208.77 (2007 – \$204.68).

Death benefits – According to the provisions of the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts either to 10 percent of the maximum pensionable earnings in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2008 is \$2,500 (2007 – \$2,500).

Pensions and benefits indexation – As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2008 is 2.0 percent (2007 – 2.1 percent).

2. Significant accounting policies

(a) Basis of presentation

These financial statements are presented on a consolidated basis. They include the consolidated net assets, the consolidated changes in net assets and the consolidated cash flow of the CPP and the CPP Investment Board. These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector and conform to the disclosure and accounting requirements of the *CPP Act*.

These consolidated financial statements do not provide information on the actuarial estimates required to meet future obligations of the CPP since the *CPP Act* does not require that the pensions and benefits be pre-funded.

The CPP, which is under joint control of the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

(b) Changes in accounting policies

Financial Instruments

CPP uses fair value for the preparation of its consolidated financial statements. CPPIB uses the Canadian generally accepted accounting principles for the private sector. In April 2005, the Canadian Institute of Chartered Accountants (CICA) issued section 3855, *Financial Instruments – Recognition and Measurement*, which is effective for fiscal years beginning on or after October 1, 2006. As the CPP Investment Board qualifies as an investment company and reports its investments at fair value in accordance with Accounting Guideline 18, *Investment Companies*, only the recognition and fair value measurement considerations of section 3855 are applicable.

Canada Pension Plan —Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

On April 1, 2007, the CPP Investment Board prospectively adopted section 3855. These standards prescribe the quoted market price to be used in measuring the fair value of investments traded in an active market. The appropriate quoted market price for an asset held is the bid price, and for a liability held, the asking price. On April 1, 2007, the CPP Investment Board revalued the investments to reflect the new valuation standards. The change in fair value arising from the revaluation did not have a material impact to the CPP consolidated financial position and, therefore, no transition adjustment was made to the opening Net Assets at April 1, 2007. Other requirements under section 3855 are the expensing of transaction costs as incurred and applying the effective interest method in accounting for interest income on bonds starting April 1, 2007.

Management Fees

Effective April 1, 2007, the CPP Investment Board changed its accounting policy for the treatment of management fees paid to limited partnerships for private equity and infrastructure investments. In previous periods, these management fees were capitalized and recorded as part of the cost of the investment. The management fees are now expensed as incurred. This change was made to be consistent with the valuation standards in CICA section 3855, Financial Instruments, as previously discussed under the heading Financial Instruments. The change in accounting policy did not have a material impact on the current period's Consolidated Financial Statements of the CPP.

(c) Valuation of investments, investment receivables and investment liabilities

Investments, investment receivables and investment liabilities are recorded on a trade date basis and are stated at fair value. Fair value is an estimate of the amount of the consideration that would be agreed upon in an arm's-length transaction between knowledgeable, willing parties who are under no compulsion to act.

Fair value is determined as follows:

- i. Fair value for publicly-traded equities is based on quoted market prices. Where the market price is not available or reliable, such as those for securities that are not sufficiently liquid to be used as a basis for fair value, fair value is determined using accepted industry valuation methods.
- ii. Fair value for fund investments is based on the net asset value as reported by the external managers of the funds using accepted industry valuation methods.

iii. Private equity and infrastructure investments are either held directly or through ownership in limited partnership arrangements. The fair value for investments held directly is determined using accepted industry valuation methods. These methods include considerations such as earnings multiples of comparable publicly-traded companies, discounted cash flows and third party transactions, or other events that would suggest a change in the value of the investment. In the case of investments held through a limited partnership, fair value is generally determined based on carrying values and other relevant information reported by the General Partner using accepted industry valuation methods.

- iv. Fair value for marketable bonds is based on quoted market prices. Where the market price is not available, fair value is calculated using discounted cash flows based on current market yields of instruments with similar characteristics.
- v. Fair value for non-marketable government bonds is calculated using discounted cash flows based on current market yields of instruments with similar characteristics, adjusted for the non-marketable and rollover provisions of the bonds.
- vi. Money market securities are recorded at cost, which, together with accrued interest income, approximates fair value.
- vii. Fair value for public real estate investments is based on quoted market prices.
- viii. Fair value for private real estate investments is determined using accepted industry valuation methods, such as discounted cash flows and comparable purchase and sales transactions. Debt on private real estate investments is valued using discounted cash flows based on current market yields for instruments with similar characteristics.
- ix. Fair value for inflation-linked bonds is based on quoted market prices.
- x. Fair value for exchange-traded derivatives, which include futures, is based on quoted market prices. Fair value for over-the-counter derivatives, which include swaps and forward contracts, is determined based on the quoted market prices for underlying instruments or other accepted industry valuation methods.

(d) Contributions

Contributions include CPP contributions earned for the year. The Canada Revenue Agency (CRA) collects contributions and measures them using the assessment

Canada Pension Plan —Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

of tax returns. In determining the amount of contributions earned for the year, the Agency considers cash received and contributions assessed, and makes an estimate for contributions related to tax returns not yet assessed. This estimate is subject to review and adjustments. Adjustments, if any, are recorded as contributions in the year they are known.

(e) Investment income

Income from investments is recognized on an accrual basis and includes realized gains and losses from investments, unrealized gains and losses on investments held at the end of the year, dividend income (recognized on ex-dividend date), interest income and net operating income from private real estate investments. Distributions received from limited partnerships and funds are recognized as interest income, dividend income, realized gains and losses from investments or return of capital, as appropriate.

(f) Transaction costs

Transaction costs are incremental costs that are directly attributable to the acquisition or disposal of an investment. Transaction costs are expensed as incurred and recorded as a component of net investment income.

(g) Translation of foreign currencies

Transactions denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the transaction date. Investments and other monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the year-end date with any resulting foreign exchange gain or loss included in net gain/loss in net investment income (see Note 9).

(h) Pensions and benefits

Pensions and benefits expenses are recorded when payable or reasonably estimated.

(i) Tax deductions due to Canada Revenue Agency

Tax deductions due to CRA consists primarily of voluntary and non-resident taxes withheld from pensions and benefit payments to CPP beneficiaries.

(j) Net overpayments

Net overpayments are composed of overpayments of pensions and benefits that were established during the year less remissions of debts granted.

(k) Operating expenses

Operating expenses are recorded in the year to which they relate.

(l) Use of estimates

The preparation of consolidated financial statements in accordance with Canadian generally accepted accounting principles for the public sector requires management to make estimates and assumptions that affect the reported values of assets and liabilities as at the date of the financial statements, and income and expenses during the reporting period. Significant estimates and judgments are required principally in determining the reported estimated contributions, allowance for doubtful accounts, contingencies and fair values of investments since these determinations include estimates of expected future cash flows, rates of return and the impact of future events. Actual results could differ significantly from those estimates.

(m) Future changes in accounting policy

Financial Instruments

In December 2006, the CICA issued section 3862, Financial Instruments – Disclosures, and section 3863, Financial Instruments – Presentation, which were effective April 1, 2008 for the CPP Investment Board. These two new sections replace the current disclosure and presentation requirements of section 3861, Financial Instruments – Disclosure and Presentation. The impact to the CPP consolidated financial statements will be increased disclosure of the nature and extent of risks arising from financial instruments.

Capital Disclosures

In December 2006, the CICA issued section 1535, Capital Disclosures, which was effective April 1, 2008 for the CPP Investment Board. Section 1535 requires an entity to disclose its objectives, policies and processes for managing capital, which for the CPP Investment Board, is its net investments. The requirements of section 1535 will not have a significant impact on the CPP consolidated financial statement disclosure.

3. Investments and investment liabilities

The CPP Investment Board has established investment policies in accordance with the CPPIB regulations which set out the manner in which their assets shall be invested. In setting the policies, the CPP Investment Board takes into consideration certain assets that are held outside of the CPP Investment Board and that are in the process of being transferred to the CPP Investment Board as set out in the following paragraph:

The *CPP Act* and an administrative agreement between Her Majesty the Queen in right of Canada and the CPP Investment Board (the “Agreement”) together provide for the

Canada Pension Plan —ContinuedNOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

transfer of certain specified CPP assets to the CPP Investment Board. These assets consist of the portfolio of non-marketable federal, provincial and territorial bonds that were transferred to the CPP Investment Board at the rate of 1/36th every month since May 1, 2004. The last 1/36th, totalling \$630 million (including \$16 million of accrued interest) at fair market value as at March 31, 2007, was transferred to the CPP Investment Board on April 1, 2007 (see Note 3e).

(a) Derivative contracts

A derivative is a financial contract, the value of which is derived from the value of underlying assets, indexes, interest rates or currency exchange rates. The fair value of these contracts is reported as derivative receivables and derivative liabilities on the consolidated schedule of investments. Derivative exposure generally includes the fair value adjustment plus the notional amount of the contract.

The CPP Investment Board uses the following types of derivative instruments as described below:

Swaps

Swaps include equity, bond, cross-currency interest rate, inflation-linked bond and variance swaps which are over-the-counter contractual agreements between two counterparties to exchange financial returns with predetermined conditions based on notional amounts. Swaps are used for yield enhancement purposes or to adjust exposures to certain equities, bonds, currencies, inflation-linked bonds or interest rates without directly purchasing or selling the underlying asset. Swap contracts create credit risk exposure due to the possible inability of counterparties to meet the terms of the contracts. There is also risk arising from exposure to movements in equity values, credit ratings, interest rates and foreign exchange rates, as applicable.

Futures

Futures include equity, interest rate and bond futures which are standardized contracts transacted on an exchange to purchase or sell a specified quantity of equi-

ties, interest rate sensitive financial instruments or bonds at a predetermined price and date in the future. Futures are used to adjust exposure to specified equities, interest rate sensitive financial instruments and bonds without directly purchasing or selling the underlying asset. The primary risks associated with futures contracts are related to the exposure to movements in equity values, interest rates and foreign exchange rates, as applicable. Credit risk on exchange-traded futures is limited, as these transactions are executed on regulated exchanges, each of which is associated with a well-capitalized clearing house that assumes the obligations of both counterparties (see Note 5).

Forwards

Forward contracts include foreign exchange and interest rate forwards which are over-the-counter contractual agreements negotiated between two counterparties to either purchase or sell a specified amount of foreign currencies or interest rate sensitive financial instruments at a predetermined price and date in the future. Forward contracts are used for yield enhancement purposes or to manage exposures to currencies and interest rates. The primary risks associated with forward contracts arise from exposure to movements in foreign exchange and interest rates, as applicable, and from the possible inability of counterparties to meet the terms of the contract (see Note 5).

Notional amounts of derivative contracts represent the contractual amounts to which a rate or price is applied for computing the cash flows to be exchanged. The notional amounts are used to determine the gains/losses and fair value of the contracts and are generally a measure of the exposure to the asset class to which the contract relates. They are not recorded as assets or liabilities on the balance sheet. Notional amounts do not represent the potential gain or loss associated with the market risk or credit risk associated with a derivative contract.

Canada Pension Plan —Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

The notional amounts and fair value of derivative contracts held at March 31 are as follows:

(in millions of dollars)

	As at March 31, 2008				For the year ended March 31, 2008	
	Notional amount	Gross positive fair value	Gross negative fair value	Net fair value	Average gross positive fair value ⁽¹⁾	Average gross negative fair value ⁽¹⁾
SWAPS						
Equity.....	12,296	311	(312)	(1)	347	(299)
Bond.....	2,401	17	(12)	5	13	(5)
Cross-currency interest rate.....	1,477	2	(64)	(62)		(5)
Inflation-linked bond.....	762	39		39	3	
Variance.....	597		(1)	(1)		
FUTURES						
Equity.....	2,969	16	(5)	11	12	(12)
Interest rate and bond.....						
FORWARDS						
Foreign exchange.....	14,899	175	(320)	(145)	239	(201)
Interest rate.....	276					
Total.....	35,677	560	(714)	(154)	614	(522)

(in millions of dollars)

	As at March 31, 2007				For the year ended March 31, 2007	
	Notional amount	Gross positive fair value	Gross negative fair value	Net fair value	Average gross positive fair value ⁽¹⁾	Average gross negative fair value ⁽¹⁾
SWAPS						
Equity.....	14,435	373	(134)	239	274	(156)
Bond.....						
Cross-currency interest rate.....						
Inflation-linked bond.....						
Variance.....						
FUTURES						
Equity.....	1,797	1	(2)	(1)	4	(4)
Interest rate and bond.....						(1)
FORWARDS						
Foreign exchange.....	19,170	145	(72)	73	132	(147)
Interest rate.....						
Total.....	35,402	519	(208)	311	410	(308)

⁽¹⁾ Determined using month-end values

At March 31, 2008, all derivative contracts have a term to maturity of one year or less except for the following:

(in millions of dollars)

	Notional amount	Weighted average terms to maturity (years)
Equity swaps.....	1,500	2.0
Cross currency interest rate swaps.....	1,477	2.0
Variance swaps.....	597	9.7

At March 31, 2007, all derivative contracts had a term to maturity of one year or less.

Canada Pension Plan —Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

(b) Equities

- i. Public equity investments are made directly or through funds. As at March 31, 2008, public equities include fund investments with a fair value of \$1,202 million (2007 – \$nil).
- ii. Private equity investments are generally made directly or through ownership in limited partnership arrangements which have a typical term of 10 years. The private equity investments represent equity ownerships or investments with the risk/return characteristics of equity. As at March 31, 2008, private equities include direct investments with a fair value of \$3,219 million (2007 – \$1,032 million).

With respect to limited partnership arrangements, the CPP Investment Board advances capital to the limited partnerships, a portion of which, commonly referred to as management fees, is used by the General Partners to select and provide ongoing management support to the underlying companies. Management fees generally vary between 1 percent and 2 percent of the total amount committed to the limited partnerships and are expensed as incurred. During the year ended March 31, 2008, management fees of \$157 million (2007 – \$131 million) were paid to the limited partnerships.

(c) Absolute return strategies

Absolute return strategies consist of investments in funds whose objective is to generate positive returns regardless of market conditions, that is, returns with a low correlation to broad market indexes. The underlying securities of the funds could include, but are not limited to, equities, fixed income securities and derivatives.

(d) Inflation-sensitive assets

- i. The CPP Investment Board obtains exposure to real estate through investments in publicly-traded securities and privately held real estate.

Private real estate investments are held by wholly-owned subsidiaries and are managed on behalf of the CPP Investment Board by investment managers through co-ownership arrangements. As at March 31, 2008, the subsidiary's share of these investments includes assets of \$7,421 million (2007 – \$5,441 million) and \$980 million of secured debt (2007 – \$1,174 million), with a weighted average fixed interest rate of 6.4 percent and terms to maturity of one to 20 years.

Included in the private real estate are investments in joint ventures. The CPP Investment Board's proportionate interest in joint ventures at March 31 is summarized as follows:

	2008	2007
	(in millions of dollars)	
Proportionate share of net assets		
Assets	5,173	4,790
Liabilities	(980)	(1,174)
	4,193	3,616

	2008	2007
	(in millions of dollars)	
Proportionate share of net income		
Revenue	531	484
Expenses	(328)	(325)
	203	159

- ii. The terms to maturity of the inflation-linked bonds as at March 31 are as follows:

TERMS TO MATURITY
(in millions of dollars)

	2008					2007	
	Within 1 year	1 to 5 years	6 to 10 years	Over 10 years	Total	Average effective yield	Total
Inflation-linked bonds		181	158	3,623	3,962	3.9%	3,802
							3.3%

Canada Pension Plan —Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

- iii. Infrastructure investments are generally made directly, but can also occur through limited partnership arrangements that have a typical term of 10 years. As at March 31, 2008, infrastructure includes direct investments with a fair value of \$1,913 million (2007 – \$1,721 million). Direct investments do not have management fees, while management fees for limited partnership infrastructure investments are treated similarly to private equity management fees as discussed in Note 3b. During the year ended March 31, 2008, management fees of \$3.4 million (2007 – \$4.7 million) were paid to the limited partnerships.

(e) Fixed Income

- i. Bonds consist of marketable and government non-marketable bonds as follows:

	2008	2007
	(in millions of dollars)	
Marketable bonds		
Government of Canada	911	2,200
Provincial governments	1,626	1,110
Government corporations	1,405	920
Total marketable bonds	3,942	4,230
Non-marketable bonds		
Government of Canada	1,140	1,888
Provincial governments	22,110	22,363
Total non-marketable bonds	23,250	24,251
CPP Investment Fund's share		614
CPP Investment Board's share	23,250	23,637
Total bonds	27,192	28,481

The transfer to the CPP Investment Board of the CPP portfolio of non-marketable federal, provincial and territorial bonds began on May 1, 2004. The last portion of bonds totalling \$630 million based on fair market value at the time of transfer was transferred on April 1, 2007.

The non-marketable bonds issued by the provinces and territories and purchased by the CPP prior to 1998 contained a rollover provision which will permit these issuers, at their option, to roll over the bonds for a further 20-year term at a rate based on capital markets borrowing rates existing at the time of rollover. The non-marketable bonds are also redeemable at the option of the issuers for redemption amounts calculated in accordance with Section 110 of the *Canada Pension Plan Act*.

In lieu of exercising its statutory rollover right described in the preceding paragraph, agreements between the CPP Investment Board and the provinces permit each province to repay the bond and concurrently cause the CPP Investment Board to purchase a replacement bond or bonds in a total principal amount not exceeding the principal amount of the maturing security for a term of not less than five years and not greater than 30 years. Such replacement bonds contain rollover provisions that permit the issuer, at its option, to roll over the bond for successive terms of not less than five years and subject in all cases to the maximum 30 years outside maturity date. The replacement bonds are also redeemable before maturity at the option of the issuers.

The terms to maturity of the marketable and non-marketable bonds, not including any rollover options, as at March 31 are as follows:

TERMS TO MATURITY
(in millions of dollars)

	2008					2007	
	Within 1 year	1 to 5 years	6 to 10 years	Over 10 years	Total	Average effective yield	Average effective yield
Marketable bonds							
Government of Canada		345	207	359	911	3.6%	4.1%
Provincial governments		423	431	772	1,626	4.4%	4.5%
Government corporations		768	318	319	1,405	4.1%	4.3%
Total marketable bonds		1,536	956	1,450	3,942		
Non-marketable bonds							
Government of Canada	527	613			1,140	2.7%	4.6%
Provincial governments	1,441	8,303	568	11,798	22,110	4.6%	5.0%
Total non-marketable bonds	1,968	8,916	568	11,798	23,250		
Total	1,968	10,452	1,524	13,248	27,192	4.5%	4.9%

Canada Pension Plan —Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

At March 31, 2008, should nominal interest rates have increased/decreased by 1%, with all other variables held constant, the fair value of the bonds would decrease/increase by 6.6% (2007 – 6.2%).

- ii. Other debts consist of fixed income investments in distressed mortgage funds and private debt funds.

(f) Securities lending

The CPP Investment Board engages in securities lending to enhance portfolio returns. Credit risk associated with securities lending is mitigated by requiring the borrower to provide daily collateral in the form of readily marketable investments of greater market value than the securities loaned. As at March 31, 2008, the CPP Investment Board's investments include securities loaned with a fair value of \$2,480 million (2007 – \$3,047 million). The fair value of collateral received in respect of the securities loaned is \$2,606 million (2007 – \$3,202 million).

4. Investments held by the CPP Investment Fund

The Canada Pension Plan Investment Fund was established in the accounts of Canada by the *CPP Act* to record the Plan's investments in bonds of the provinces, territories and Canada. The CPP Investment Fund's bond portfolio was administered by the federal Department of Finance.

In accordance with the amended legislation and the related administrative agreement, the bonds held by the CPP Investment Fund were transferred to the CPP Investment Board over a three year period. After the last portion (36/36th at \$630 million) of the bonds was transferred to the CPP Investment Board on April 1, 2007, the CPP Investment Fund ceased to exist.

For further bond details see Note 3c.

5. Investment risk management

The CPP Investment Board is exposed to a variety of financial risks as a result of its investment activities. These risks include market risk (including currency risk, interest rate risk and price risk), credit risk and liquidity risk. The CPP Investment Board manages financial risks in accordance with the *Canada Pension Plan Investment Board Act*, regulations and the investment policies. In addition, derivatives are used, where applicable, to manage certain risk exposures (see Note 3a).

i. Market Risk:

Market risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market prices. The CPP Investment Board manages market risk by investing across a wide spectrum of asset classes and investment strategies to earn a diversified risk premium at the total fund level, based on risk limits established in the investment policies. Market risk is comprised of the following:

Currency Risk:

The CPP Investment Board is exposed to currency risk through holdings of investments in various currencies. Fluctuations in the relative value of foreign currencies against the Canadian dollar can result in a positive or negative effect on the fair value and future cash flows of these investments.

The net underlying currency exposures, after allocating foreign currency derivatives, as at March 31 are as follows:

Currency	2008		2007	
	(in millions of dollars)			
	Net exposure	% of total	Net exposure	% of total
United States dollar	23,586	49	23,502	50
Euro	10,813	23	8,744	19
Japanese Yen	4,910	10	5,299	11
British Pound Sterling	3,593	8	4,166	9
Australian dollar	1,243	3	1,799	4
Swiss Franc	1,111	2	1,167	2
Other	2,317	5	2,378	5
Total	47,573	100	47,055	100

Canada Pension Plan —Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market interest rates. The CPP Investment Board's interest bearing investments and investment liabilities are exposed to interest rate risk. The most significant exposure to interest rate risk is investment in bonds (see Note 3e).

Price Risk:

Price risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual investment or factors affecting all securities traded in the market.

ii. Credit Risk:

Credit risk refers to the risk of financial loss due to a counterparty failing to meet its contractual obligations. The CPP Investment Board's investment in debt securities and derivatives are exposed to credit risk. The carrying amounts of these investments as presented in the Consolidated Schedule of Investments represent the maximum credit risk exposure at the balance sheet date. The CPP Investment Board limits credit risk by dealing with counterparties that have a minimum credit rating of A minus for derivative transaction and BBB/R-2 (short-term) for all other transactions as determined by a recognized credit rating agency, where available, or as determined through an internal credit rating process. Credit exposure to any single counterparty is limited to maximum amounts as specified in the investment policies.

iii. Liquidity Risk:

Liquidity risk is the risk of being unable to generate sufficient cash or its equivalent in a timely and cost-effective manner to meet commitments as they come due. The CPP Investment Board's unfunded investment commitments (see Note 12) and its responsibility for providing cash management services to the CPP (see Note 11) expose it to liquidity risk. The CPP Investment Board mitigates liquidity risk through its unsecured credit facilities (see Note 6) and the ability to readily dispose certain investments traded in an active market.

6. Credit facilities

The CPP Investment Board maintains \$1.5 billion (2007 – \$1.5 billion) of unsecured credit facilities to meet potential liquidity requirements. As at March 31, 2008, the total amount drawn on the credit facilities is \$nil (2007 – \$nil).

7. Receivables

	2008	2007
	(in millions of dollars)	
Receivables		
Contributions	4,128	3,333
Régime de rentes du Québec	100	100
Beneficiaries		
Balance of pensions and		
benefits overpayments	94	89
Allowance for doubtful accounts	(58)	(53)
	4,264	3,469

The Department has procedures to detect overpayments. During the year, overpayments totalling \$32 million (2007 – \$29 million) were established and remissions of debts totalling \$3 million (2007 – \$4 million) were granted. A further \$24 million was recovered (2007 – \$22 million).

8. Cash

Cash consists of the total cash held by the CPP Account and the CPPIB. The CPP Account was established in the accounts of Canada by the *CPP Act* to record the contributions, interest, pensions, benefits and operating expenses of the Plan. It also records the amounts transferred to or received from the CPP Investment Board. As at March 31, 2008, the deposit with the Receiver General for Canada in the CPP Account is \$106 million (2007 – \$54 million) and CPPIB's cash is \$3 million (2007 – \$2 million) for a total of \$109 million (2007 – \$56 million) in the consolidated statement of net assets and the consolidated statement of cash flow.

9. Net investment income (loss)

Net investment income (loss) is reported net of transaction costs and investment management fees. Investment management fees in respect of externally managed publicly-traded investments include an incentive portion that fluctuates with investment performance (see Notes 3b and 3c).

Canada Pension Plan —Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

Net investment income (loss) by asset class and after giving effect to derivative contracts and investment receivables and liabilities for the year ended March 31 is as follows:

(in millions of dollars)

	2008					
	Investment income ⁽¹⁾	Net gain (loss) on investments ⁽²⁾⁽³⁾	Total investment income (loss)	Investment Management fees	Transaction costs	Net investment income (loss)
Equities						
Canada						
Public equities.....	309	986	1,295	(8)	(23)	1,264
Private equities.....	13	21	34	(12)	(7)	15
	322	1,007	1,329	(20)	(30)	1,279
Foreign						
Public equities.....	1,881	(7,744)	(5,863)	(8)	(26)	(5,897)
Private equities.....	105	988	1,093	(145)	(12)	936
	1,986	(6,756)	(4,770)	(153)	(38)	(4,961)
	2,308	(5,749)	(3,441)	(173)	(68)	(3,682)
Fixed income						
Bonds.....	1,426	560	1,986			1,986
Other debt.....		(48)	(48)	(2)	(1)	(51)
Money market securities.....	67	9	76			76
	1,493	521	2,014	(2)	(1)	2,011
Absolute return strategies.....		106	106	(23)		83
Inflation sensitive assets						
Public real estate.....	28	(222)	(194)	(5)	(1)	(200)
Private real estate.....	259	276	535	(27)	(19)	489
Inflation-linked bonds.....	89	287	376			376
Infrastructure.....	134	551	685	(3)	(24)	658
	510	892	1,402	(35)	(44)	1,323
Interest on operating balance.....	8		8			8
Total.....	4,319	(4,230)	89	(233)	(113)	(257)

Canada Pension Plan —Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

(in millions of dollars)

	2007				
	Investment income ⁽¹⁾	Net gain (loss) on investments ⁽²⁾⁽³⁾	Total investment income (loss)	Investment Management fees	Net investment income (loss)
Equities					
Canada					
Public equities.....	390	2,785	3,175	(6)	3,169
Private equities.....	8	69	77		77
	398	2,854	3,252	(6)	3,246
Foreign					
Public equities.....	1,062	3,893	4,955	(3)	4,952
Private equities.....	90	1,747	1,837		1,837
	1,152	5,640	6,792	(3)	6,789
	1,550	8,494	10,044	(9)	10,035
Fixed income					
Bonds.....	1,806	(375)	1,431		1,431
Other debt.....					
Money market securities.....	86	12	98		98
	1,892	(363)	1,529		1,529
Absolute return strategies.....		(1)	(1)	(1)	(2)
Inflation sensitive assets					
Public real estate.....	51	402	453	(1)	452
Private real estate.....	230	625	855	(11)	844
Inflation-linked bonds.....	109	(79)	30	(3)	27
Infrastructure.....	23	127	150		150
	413	1,075	1,488	(15)	1,473
Interest on operating balance.....	9		9		9
Total.....	3,864	9,205	13,069	(25)	13,044

(1) Includes interest income, dividends, securities lending income and private real estate operating income, net of interest expense.

(2) Includes realized gains and losses from investments, unrealized gains and losses on investments held at the end of the period and foreign exchange gains and losses.

(3) Includes foreign exchange losses of \$1,365 million (2007 – foreign exchange gains for \$1,053 million).

(4) Prior to April 1, 2007, transaction costs on purchases were capitalized and recorded as part of the investment and transaction costs on sales were deducted from realized gains or added to losses as a cost of disposal.

10. Operating expenses

	2008	2007
	(in millions of dollars)	
General operating expenses.....	281	257
Salaries and benefits.....	300	304
Professional and consulting fees.....	18	13
Total operating expenses.....	599	574

Canada Pension Plan —Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

11. Net assets and changes in net assets for accountability purposes

The administration of the Canada Pension Plan's assets and activities is shared between various government of Canada's departments and the Canada Pension Plan Investment Board (CPIB). The CPIB is responsible for investing the majority of the Plan's assets, while the Government

of Canada (GoC), through various federal departments, manages the remainder of the assets, as well as the collection of the CPP contributions and the administration and payments of the CPP benefits. For accountability purposes, the following table presents summary information on the levels of assets and liabilities and sources of income and expenses managed by each the GoC and the CPIB.

(in millions of dollars)

	2008			2007		
	Government of Canada	CPP Investment Board	Total	Government of Canada	CPP Investment Board	Total
Assets	4,371	130,923	135,294	4,152	119,959	124,111
Liabilities	289	8,220	8,509	256	4,024	4,280
Net assets	4,082	122,703	126,785	3,896	115,935	119,831
Income (loss):						
Contributions	35,346		35,346	32,355		32,355
Investment income (loss)	11	(268)	(257)	256	12,788	13,044
	35,357	(268)	35,089	32,611	12,788	45,399
Expenses:						
Pensions and benefits	27,536		27,536	26,115		26,115
Operating expenses	445	154	599	460	114	574
	27,981	154	28,135	26,575	114	26,689
Increase (decrease) in net assets	7,376	(422)	6,954	6,036	12,674	18,710

Pursuant to Section 108.1 of the *CPP Act* and the Agreement dated as of April 1, 2004, amounts not required to meet specified obligations of the CPP are transferred weekly to the CPIB. The funds originate from employer and employee contributions to the CPP and interest income generated from the deposit with the Receiver General.

In September 2004, the CPIB assumed responsibility for providing cash management services to the CPP, in-

cluding periodic return, on at least a monthly basis, of funds required to meet CPP benefits and expenses.

During the year ended March 31, 2008, a total of \$27.8 billion was transferred to the CPIB which includes the last bond transfer of \$630 million based on fair market value at the time of transfer and cash of \$27.2 billion. During the same year a total of \$20.6 billion was returned to the CPP to meet its liquidity requirements.

ACTIVITIES DURING THE YEAR

(in millions of dollars)

	2008	2007
Canada Pension Plan Investment Board		
Accumulated transfers to CPIB, beginning of year	125,289	91,795
Transfers of bonds titles and accrued interest	630	8,018
Transfers of funds to CPIB	27,154	25,476
Accumulated transfers to CPIB, end of year	153,073	125,289
Accumulated transfers from CPIB, beginning of year	(42,120)	(23,355)
Transfers of funds from CPIB	(20,594)	(18,765)
Accumulated transfers from CPIB, end of year	(62,714)	(42,120)
Net accumulated transfers to CPIB	90,359	83,169

Canada Pension Plan —Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

12. Commitments

The CPP Investment Board has committed to enter into investment transactions, which will be funded over the next several years in accordance with the agreed terms and conditions. As at March 31, 2008, the commitments total \$18.6 billion (2007 – \$13.4 billion).

As at March 31, 2008, the CPP Investment Board has made lease and other commitments of \$59.4 million (2007 – \$54.9 million) over the next 10 years.

13. Contingencies

(a) Appeals relating to the payment of pensions and benefits

At March 31, 2008, there were 6,962 (7,996 in 2007) appeals relating to the payment of CPP disability benefits. These contingencies are reasonably estimated, using historical information, at an amount of \$79 million (\$88 million in 2007), which was recorded as an accrued liability in the CPP 2007-2008 financial statements. Any eligible benefit will be accounted for as an expense of the period in which the amount becomes determinable.

(b) Class action

A class action successfully challenged the CPP limitations which prevented surviving same-sex common-law partners from receiving a CPP survivor's pension when the contributor died on or after April 17, 1985 and before January 1, 1998.

On March 1, 2007, the Supreme Court of Canada (SCC) ruled that class members are entitled to receive CPP survivor's pension provided they otherwise meet the eligibility requirements of the CPP. The arrears payment is limited to 11 months based either on the date of application with no payment for months prior to August 1999 or on the issuance of the Statement of Claim

in November 2001. The SCC also confirmed that interest was payable. On February 29, 2008 the Ontario Superior Court of Justice fixed the interest rate applicable prior to December 19, 2003 at 5% and at 8% starting on December 19, 2003 (the date of the trial judgment).

An amount of \$8.9 million (\$13.5 million in 2007) was recognized in the CPP 2007-2008 financial statements for the estimated retroactive payments to the same-sex survivors at March 31, 2008.

(c) Other claims and legal proceedings

In the normal course of operations, the CPP is involved in various claims and legal proceedings other than the class action described in Note 13b. While the total amount claimed in these actions may be significant, their outcomes are not determinable. The CPP records an allowance for claims and legal proceedings when it is likely that there will be a future payment and a reasonable estimate of the loss can be made. No such allowance was recognized in the financial statements for the 2007-2008 and 2006-2007 fiscal years for these claims and legal proceedings.

(d) Guarantees and indemnifications

The CPP Investment Board provides indemnifications to its officers, directors and, in certain circumstances, to various counterparties. The CPP Investment Board may be required to compensate these parties for costs incurred as a result of various contingencies such as changes in laws and regulations and litigation claims. The contingent nature of the indemnification agreements prevents the CPP Investment Board from making a reasonable estimate of the maximum potential payments the CPP Investment Board could be required to make. To date, the CPP Investment Board has not received any claims nor made any payments for such indemnifications.

Canada Pension Plan —Concluded

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—*Concluded*

14. Related party transactions

In addition to the information already disclosed in the other notes to the consolidated financial statements, the CPP has \$4,128 million (2007 – \$3,333 million) of contributions receivable from the Canada Revenue Agency.

The CPP enters into transactions with the Government of Canada in the normal course of business, which are recorded at the exchange value. The costs are based on estimated allocations of costs and are charged to the CPP in accordance with a memorandum of understanding.

TRANSACTION TOTAL FOR THE YEAR
(in millions of dollars)

	2008	2007
Pension and benefit delivery, accommodation and corporate services		
Human Resources and Social Development Canada and Service Canada	291	310
Collection of contributions		
Canada Revenue Agency	140	135
Cheque issue and computer services		
Public Works and Government Services Canada	12	14
Actuarial services		
Office of the Superintendent of Financial Institutions	2	1
	445	460

15. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

Government Annuities Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the Government Annuities Account have been prepared in accordance with Canadian generally accepted accounting principles, by the management of Human Resources and Social Development Canada. Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement.

In support of its responsibility for the integrity and fairness of the financial statements, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

The management of Human Resources and Social Development Canada recognizes the responsibility of conducting its affairs in compliance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations.

The independent auditor, the Auditor General of Canada, conducts an independent audit, in accordance with Canadian generally accepted auditing standards, and expresses her opinion on the financial statements and her report follows.

JANICE CHARETTE
*Deputy Minister
Human Resources and
Social Development Canada*

SU DAZÉ for
BRUCE MANION, FCMA
*Chief Financial Officer
Human Resources and
Social Development Canada*

Gatineau, Canada
July 11, 2008

REPORT OF THE ACTUARY

I have valued the actuarial liabilities in the balance sheet of the Government Annuities Account as at March 31, 2008 and their change in the Account's statement of operations and actuarial liabilities for the year then ended.

As prescribed in the *Government Annuities Regulations*, the valuation was based on the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The valuation assumed a seven percent annual interest rate, also as stipulated in the *Regulations*.

The valuation was conducted in accordance with accepted actuarial principles to the extent that they apply. Significant differences are as follows: first, the Account's assets are in the form of a deposit with the Receiver General for Canada, so actuarial liabilities were based on the present value of future payments discounted at the prescribed interest rate; second, administrative expenses are paid by the government out of general funds, so no provision is made in the valuation; and finally, given the need for a realistic valuation and based on the size and long standing existence of this group of annuitants, there are no added margins for mortality risks.

In my opinion, the valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Luc Taillon
Fellow of the Canadian Institute of Actuaries
Chief Actuary
Human Resources and Social Development Canada

Gatineau, Canada
July 11, 2008

Government Annuities Account—Continued

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND SOCIAL
DEVELOPMENT

I have audited the balance sheet of the Government Annuities Account as at March 31, 2008 and the statements of operations and actuarial liabilities and cash flows for the year then ended. These financial statements are the responsibility of the management of Human Resources and Social Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations.

John O'Brien, CA
Principal
for the Auditor General of Canada

Halifax, Canada
July 11, 2008

BALANCE SHEET
AS AT MARCH 31, 2008
(in thousands of dollars)

ASSETS	2008	2007	LIABILITIES	2008	2007
Deposit with Receiver General for Canada (Note 3)	274,818	299,685	Actuarial surplus due to Canada	2,642	2,884
Accrued interest due from Canada	20,669	22,494	Actuarial liabilities (Note 4)	292,987	319,435
Accounts receivable	142	140			
	295,629	322,319		295,629	322,319

The accompanying notes are an integral part of these financial statements.

Approved by:

JANICE CHARETTE
Deputy Minister
Human Resources and
Social Development Canada

SU DAZÉ for
BRUCE MANION, FCMA
Chief Financial Officer
Human Resources and
Social Development Canada

Government Annuities Account—ContinuedSTATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES
FOR THE YEAR ENDED MARCH 31, 2008
(in thousands of dollars)

	2008	2007
Payments and other charges		
Annuity payments	44,438	47,411
Premium refunds	145	72
Unclaimed annuities transferred to Consolidated Revenue Fund	162	181
	44,745	47,664
Income		
Interest from		
Canada (Note 3)	20,669	22,494
Premiums (Note 3)	23	21
Reclaimed annuities recovered from Consolidated Revenue Fund	247	229
	20,939	22,744
Services received without charge (Note 2(f))	2,538	2,537
Services contributed by Human Resources and Social Development Canada (Note 2(f))	(2,538)	(2,537)
Excess of payments and other charges over income for the year	23,806	24,920
Actuarial liabilities, beginning of year	319,435	347,239
	295,629	322,319
Actuarial surplus due to Canada	2,642	2,884
Actuarial liabilities, end of year (Note 4)	292,987	319,435
Actuarial liabilities are comprised of:		
Deferred annuities, present value	14,773	16,976
Matured annuities, present value	278,214	302,459
	292,987	319,435

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2008
(in thousands of dollars)

	2008	2007
Cash flows from (used in) operations		
Payments to annuitants	(44,583)	(47,483)
Interest received	22,494	24,456
Reclaimed annuities recovered from Consolidated Revenue Fund	247	229
Unclaimed annuities transferred to Consolidated Revenue Fund	(162)	(181)
Premiums received from annuitants	23	21
Other (payments) recoveries	(2)	58
	(21,983)	(22,900)
Actuarial surplus remitted to Consolidated Revenue Fund	(2,884)	(3,514)
Decrease in deposit with Receiver General for Canada	(24,867)	(26,414)
Deposit with Receiver General for Canada, beginning of year	299,685	326,099
Deposit with Receiver General for Canada, end of year	274,818	299,685

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008

1. Authority and purpose

The Government Annuities Account (the Account) was established in 1908 by the *Government Annuities Act*, as modified by the *Government Annuities Improvement Act*.

The purpose of the *Government Annuities Act* was to assist individuals and groups of Canadians to prepare financially for their retirement by purchasing Government Annuities. In 1975, the *Government Annuities Improvement Act* discontinued future sales of Government Annuity contracts. Annuities are deferred until their maturity date, at which time payments to annuitants begin.

The Account is administered by Human Resources and Social Development Canada and operates through the Consolidated Revenue Fund.

Government Annuities Account—Continued

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008—Continued

2. Significant accounting policies

The financial statements of the Government Annuities Account are prepared in accordance with Canadian generally accepted accounting principles. The significant accounting policies are:

(a) Actuarial liabilities

The method utilized to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and regulations.

Actuarial liabilities comprise, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(b) Actuarial surplus/deficit

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is remitted to or recovered from the Consolidated Revenue Fund.

(c) Interest from Canada

Interest from Canada is recorded on the accrual basis and is calculated on actuarial liabilities as prescribed by the *Government Annuities Improvement Act*.

(d) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

(e) Reclaimed annuities

Reclaimed annuities represent previously unclaimed amounts that had been transferred to the Consolidated Revenue Fund. Where the annuitants are subsequently located, the actuarially determined value of the annuities are transferred back to the Account.

(f) Services received without charge

Administrative services, including actuarial services, received without charge from Human Resources and Social Development Canada are recorded in the Statement of Operations and Actuarial Liabilities at their estimated carrying amount. A corresponding amount is credited directly to the Statement of Operations and Actuarial Liabilities.

(g) Management estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial liabilities, and income at the date of the financial statements. Despite the use of management's best estimates, it is possible that the amounts for the actuarial liabilities and related accounts could change materially in the near term.

(h) Comprehensive income

Effective April 1, 2007, the Canadian Institute of Chartered Accountants issued Section 1530, Comprehensive Income, which requires the presentation of comprehensive income, consisting of net income and other comprehensive income. The requirements of section 1530 have no impact on the Account's financial statements.

3. Premiums deposited with Receiver General for Canada

Premiums are deposited with the Receiver General for Canada. This deposit earns interest at a rate of seven percent in accordance with the *Government Annuities Improvement Act*. Due to the short-term nature, the carrying value of the deposit with the Receiver General for Canada approximates its fair value.

4. Actuarial liabilities

The *Government Annuities Act* and regulations prescribe the basis upon which actuarial values are to be determined. The regulations require the discounting of expected future payments using an annual interest rate of seven percent. Future payments are to be estimated using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The Chief Actuary has indicated that these assumptions provide a reasonable estimate of the actuarial liabilities of the Account.

5. Respective roles of the valuation actuary and of the auditor

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated October 2007, it is appropriate to include a description of the respective roles of the actuary and of the auditor with respect to the financial statements. Their respective roles are as follows:

- (a) Human Resources and Social Development Canada's Chief Actuary determines and reports on the amount of actuarial liabilities for annuity contracts issued under

Government Annuities Account—Concluded

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2008—Concluded

the *Government Annuities Act*, as shown in the financial statements. This valuation is conducted in accordance with accepted actuarial principles, as adapted to the circumstances of the Government Annuities Account. The Chief Actuary also ensures that the method used to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and regulations.

(b) The Auditor General of Canada expresses an opinion on the fair presentation of the financial statements prepared by management in accordance with Canadian generally accepted accounting principles. The Auditor General of Canada also expresses an opinion on whether the transactions that come to the auditor's attention are, in all significant respects, in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations. The audit is conducted in accordance with Canadian generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

6. Related party transactions

The Account is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations.

Royal Canadian Mounted Police (Dependants) Pension Fund

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Royal Canadian Mounted Police (Dependants) Pension Fund is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. They include management's best estimates and judgments when appropriate.

Responsibility for the integrity and objectivity of the financial statements rests with the management of the Royal Canadian Mounted Police (Dependants) Pension Fund. In support of its responsibility, management has developed and maintained books, records, internal controls and management practices, designed to provide reasonable assurance as to the reliability of the financial information.

These financial statements have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

WILLIAM J. S. ELLIOTT
Commissioner

ALAIN P. SÉGUIN
*Chief Financial and
Administrative Officer*

August 5, 2008

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC SAFETY

I have audited the statement of net assets available for benefits of the Royal Canadian Mounted Police (Dependants) Pension Fund as at March 31, 2008 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the net assets available for benefits of the Fund as at March 31, 2008 and the changes in net assets available for benefits for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Fund that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the applicable provisions of the *Financial Administration Act* and the *Royal Canadian Mounted Police Pension Continuation Act*.

Douglas G. Timmins, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 5, 2008

Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AS AT MARCH 31

	2008	2007
	\$	\$
Net assets available for benefits		
Due from the Consolidated Revenue Fund	28,537,258	29,408,843

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS YEAR ENDED MARCH 31

	2008	2007
	\$	\$
Net assets available for benefits, beginning of year	29,408,843	29,745,119
Increase in net assets:		
Interest income on amount due from the Consolidated Revenue Fund	2,063,039	2,165,946
Contributions	6,692	7,409
Total increase in net assets	2,069,731	2,173,355
Decrease in net assets:		
Benefit payments	(2,941,316)	(2,509,631)
Decrease in net assets	871,585	336,276
Net assets available for benefits, end of year	28,537,258	29,408,843

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED MARCH 31

1. Description of the Fund

The following summary description of the Royal Canadian Mounted Police (Dependants) Pension Fund (the Fund) is for general information only. For more complete information, reference should be made to the *Royal Canadian Mounted Police Pension Continuation Act* (the *Act*). All monetary transactions of the Fund are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (effective 1959) and the related Regulations.

The *Act* provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

The Fund is accounted for using the standards applicable to a defined benefit pension plan.

(b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Fund; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

The *Act* directs the Minister of Finance to have an actuarial valuation of the Fund prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be amounts transferred to the Fund, out of any unappropriated moneys in the CRF, as may be required to re-establish the solvency of the Fund.

(c) Interest income

The Government of Canada credits the Fund with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government Superannuation accounts. The rate is calculated as though the amounts recorded were invested in a notional portfolio of Government of Canada 20 year bonds held to maturity.

Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31—Continued

(d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Fund.

i. Widow's pension benefit

The widow is entitled to the pension purchased by the member. In many cases the pension benefit equals approximately 1.5 percent of the member's final pension benefit payment multiplied by his years of credited service. The pension benefit is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii. Eligible children's annuities

An annuity, not exceeding 7 percent of the member's final pension payment, is payable to each surviving child eligible in accordance with the provisions of the *Act* at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii. Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. This lump sum shall be equal in value to a pension for female aged 20 years older than the deceased member at death but not exceeding 75 years.

iv. Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

(e) Dividends on death benefits

The *Act* provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments, the Governor in Council may, by order, increase the benefits provided under Part IV of the *Act* in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act*.

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

(f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Fund upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV of the *Act* and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

2. Significant accounting policies

(a) Basis of presentation

These financial statements are prepared in accordance with Canadian generally accepted accounting principles on a going concern basis and present the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund members. They are prepared to assist Fund members and others in reviewing the activities of the Fund for the fiscal period but they do not portray the funding requirements of the Fund.

The carrying value of Due from the Consolidated Revenue Fund approximates fair value.

(b) Services provided without charge

The Fund does not record the value of administrative services it receives without charge from various government departments and agencies as they are immaterial in the context of the financial statement taken as a whole. These services include the following:

- financial management and other support services from the Royal Canadian Mounted Police;
- actuarial valuation and other services from the Office of the Superintendent of Financial Institutions; and,
- cheque issue from Public Works and Government Services Canada.

3. Pension obligations

The most recent statutory actuarial valuation was performed as at March 31, 2007 by the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of \$3,782,000. A portion of this surplus will be distributed by annual effective increases in the pension amount of 2.2 percent as at April 1, 2008 and by increases to lump sum death benefits and residual payments. The cumulative increase to the basic pension amount is 1,095 percent effective April 1, 2008.

**Royal Canadian Mounted Police (Dependants)
Pension Fund—Concluded**

 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED MARCH 31—Concluded

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Fund for the payment of increases in the pension benefits. The average ages of members and widows were both estimated to be 84 years as at March 31, 2007. The remaining lifetime of the Fund was estimated at 31 years.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future Fund yields, mortality rates, proportion of members married, and age of new widows. The current Fund yield of 7.4 percent per annum (7.6 percent in 2007) is consistent with the estimated yield (7.32 percent) used for the immediate future in the actuarial valuation. The expected long-term Fund yield is estimated to decline to 5.10 percent per annum by the year 2025 and to rise to the ultimate level of 5.35 percent by 2032. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

An interim valuation was performed as at March 31, 2008. The actuarial present value of accrued pension benefits and the principal components of change in the actuarial present value during the plan year were estimated as follows:

	2008	2007
	\$	\$
Actuarial present value of accrued pension benefits, beginning of year	25,501,000	26,216,000
Net interest accrued on benefits	1,866,000	1,894,000
Net adjustment arising from experience gains and losses and from valuation changes	126,000	(106,000)
Benefits increases	1,301,000	
Contributions from participants (instalment payments)	7,000	7,000
Benefit payments	(2,941,000)	(2,510,000)
Actuarial present value of accrued pension benefits, end of year	25,860,000	25,501,000

SECTION 7

2007-2008

PUBLIC ACCOUNTS OF CANADA

Cash and Accounts Receivable

CONTENTS

	<i>Page</i>
Cash.....	7.2
Tax receivables	7.3
Other accounts receivable	7.4

CASH AND ACCOUNTS RECEIVABLE

This section contains information on accounts reported on the Statement of Financial Position under "Cash and Accounts Receivable".

Table 7.1 presents the year-end balances of cash and accounts receivable by category.

TABLE 7.1

CASH AND ACCOUNTS RECEIVABLE

	March 31/2008	March 31/2007
	\$	\$
Cash, Table 7.2.....	13,728,506,326	22,695,688,107
Tax receivables, Table 7.3.....	65,901,940,065	66,492,225,593
Other accounts receivable, Table 7.5.....	3,247,796,693	3,397,873,668
Total cash and accounts receivable.....	82,878,243,084	92,585,787,368

Cash

Cash consists of public moneys on deposit and cash in transit at March 31st. Cash in bank consists of public moneys on deposit to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions. Cash in transit consists of public moneys received by pu-

blic officers prior to April 1, but not deposited by that date as well as cash held by consolidated Crown corporations and other entities. Outstanding cheques and warrants are deducted to arrive at the closing cash balance.

Table 7.2 presents a summary of the cash balances.

TABLE 7.2

CASH

	March 31/2008	March 31/2007
	\$	\$
Cash in bank—		
Canadian currency.....	11,196,741,837	21,160,166,973
Foreign currencies ⁽¹⁾	(3,959,262)	(4,800,265)
Special deposits ⁽²⁾	50,251,664	50,251,664
Total cash in bank.....	11,243,034,239	21,205,618,372
Cash in transit—		
Cash in hands of collectors and in transit.....	7,571,906,418	5,970,993,511
Other cash—Consolidated Crown corporations and other entities ⁽³⁾	560,109,000	488,605,000
Total cash in transit.....	8,132,015,418	6,459,598,511
Less: Outstanding cheques and warrants—		
Outstanding cheques ⁽⁴⁾	5,644,957,253	4,966,990,727
Imprest account cheques ⁽⁵⁾	1,586,078	2,538,049
Total outstanding cheques and warrants.....	5,646,543,331	4,969,528,776
Total cash.....	13,728,506,326	22,695,688,107

⁽¹⁾ The balances denominated in foreign currencies (United Kingdom pounds sterling, United States dollars and Euros) have been translated into Canadian dollar equivalents.

⁽²⁾ These are balances in the hands of financial institutions for the purchase or redemption of Government securities, for the payment of interest and for reimbursement of GST refund payments issued by the "ministère du Revenu du Québec" on behalf of the government.

⁽³⁾ These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of consolidated Crown corporations and other entities.

⁽⁴⁾ Cheques and Employment Insurance warrants issued in Canadian dollars, and outstanding are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenues. During the year, an amount of \$30,086,846 (\$25,929,367 in 2007) was transferred to non-tax revenues. Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

⁽⁵⁾ Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenues), are recorded in this account.

Tax Receivables

Tax receivables include amounts assessed by Canada Revenue Agency and the Canada Border Services Agency but not yet collected, as well as estimates of unassessed taxes at year-end. Amounts receivable also include related amounts for interest and penalties.

Tax receivables include taxes and premiums collectable on behalf of others such as provincial, territorial governments and the Canada Pension Plan. These amounts have also been included in liabilities.

The Government establishes an allowance for doubtful accounts to reduce the carrying value of the tax receivables to amounts that approximate their net realizable value.

Table 7.3 presents tax receivables by tax stream. Amounts receivable that are written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

TABLE 7.3
TAX RECEIVABLES AS AT MARCH 31

	2008			2007		
	Gross tax receivables	Allowance for doubtful accounts	Net tax receivables	Gross tax receivables	Allowance for doubtful accounts	Net tax receivables
	\$	\$	\$	\$	\$	\$
Tax receivables—						
Income tax receivables—						
Individuals	37,163,754,702	3,837,981,193	33,325,773,509	34,920,449,489	3,490,428,450	31,430,021,039
Employers	13,912,316,491	767,756,661	13,144,559,830	14,562,101,935	555,086,915	14,007,015,019
Corporations	10,686,447,811	1,456,133,037	9,230,314,774	9,665,131,083	1,054,675,586	8,610,455,497
Non-residents	1,116,347,280	179,673,839	936,673,441	1,080,276,861	65,754,745	1,014,522,116
Goods and services tax receivable	10,323,870,805	2,176,141,085	8,147,729,720	11,508,430,591	1,326,403,434	10,182,027,157
Customs duties receivable	269,056,891	22,274,661	246,782,230	219,284,968	25,497,716	193,787,252
Excise taxes and duties receivable	1,164,887,115	294,780,554	870,106,561	1,084,221,109	29,823,596	1,054,397,513
Total	74,636,681,095	8,734,741,030	65,901,940,065	73,039,896,036	6,547,670,442	66,492,225,593

Table 7.4 presents the aging for tax receivables for the period over which claims at March 31, 2008 have been outstanding. Receivables based on estimates of unassessed taxes at year-end are included in current receivables.

TABLE 7.4
AGING OF TAX RECEIVABLES

	Year ended March 31	
	2008	2007
	\$	\$
Tax receivables		
Less than one year	47,123,930,788	51,052,168,383
1-2	6,058,338,471	4,443,462,228
2-3	3,219,570,560	3,322,729,799
3-4	3,554,938,039	3,176,976,521
4-5	3,115,316,402	2,273,463,663
Over 5 years	11,564,586,835	8,771,095,442
Total	74,636,681,095	73,039,896,036

Certain comparative figures have been reclassified to conform to the current year's presentation.

Other accounts receivable

Other accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to the Government for use of its assets, or from the proceeds for provision of services as of March 31, 2008.

Amounts receivable written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

Table 7.5 presents a summary of the balances for other receivables.

TABLE 7.5

OTHER ACCOUNTS RECEIVABLE AS AT MARCH 31

	2008			2007		
	Gross tax receivables	Allowance for doubtful accounts	Net tax receivables	Gross tax receivables	Allowance for doubtful accounts	Net tax receivables
	\$	\$	\$	\$	\$	\$
Other receivables ⁽¹⁾	4,012,487,928	1,262,803,235	2,749,684,693	4,092,317,045	1,183,556,377	2,908,760,668
Accounts receivable of consolidated Crown corporations and other entities	498,112,000		498,112,000	489,113,000		489,113,000
Total	4,510,599,928	1,262,803,235	3,247,796,693	4,581,430,045	1,183,556,377	3,397,873,668

⁽¹⁾ Other receivables are the financial claims owed to the Government and arising from other revenues.

Table 7.6 presents the aging of other accounts receivables for the period over which claims at March 31, 2008 have been outstanding.

TABLE 7.6

AGING OF OTHER ACCOUNTS RECEIVABLE

	Year ended March 31	
	2008	2007
	\$	\$
Outstanding days		
0-30	1,767,008,383	1,769,976,068
31-60	212,431,425	221,398,073
61-90	75,033,524	117,243,991
91-365	338,036,104	326,849,130
Over 365	1,619,978,492	1,656,849,783
Total	4,012,487,928	4,092,317,045
Accounts receivable of consolidated Crown corporations and other entities	498,112,000	489,113,000
Total	4,510,599,928	4,581,430,045

SECTION 8

2007-2008

PUBLIC ACCOUNTS OF CANADA

Foreign Exchange Accounts

CONTENTS

	<i>Page</i>
International reserves held in the Exchange Fund Account . .	8.2
International Monetary Fund—Subscriptions	8.3
International Monetary Fund—Notes payable	8.3
Special drawing rights allocations	8.3
Supplementary statement—	
Exchange Fund Account	8.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Investment income from the foreign exchange accounts and net gains and losses resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are recorded in foreign exchange net revenues on the Statement of Operations and Accumulated Deficit.

Table 8.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to \$9,498 million as at March 31, 2008 (\$10,372 million as at March 31, 2007); details relating to these obligations are presented in Section 6 of this volume. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 8.1
FOREIGN EXCHANGE ACCOUNTS

	April 1/2007	Payments and other charges	Receipts and other credits	March 31/2008
	\$	\$	\$	\$
International reserves held in the Exchange Fund				
Account, Table 8.2	44,672,740,207	19,089,169,561	20,858,515,075	42,903,394,693
International Monetary Fund—Subscriptions	11,105,782,964		354,063,828	10,751,719,136
	55,778,523,171	19,089,169,561	21,212,578,903	53,655,113,829
Less:				
International Monetary Fund—Notes payable	10,241,599,271	534,098,631	333,000,000	10,040,500,640
Special drawing rights allocations	1,358,824,594	43,320,731		1,315,503,863
	11,600,423,865	577,419,362	333,000,000	11,356,004,503
Total	44,178,099,306	19,666,588,923	21,545,578,903	42,299,109,326

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this *Act*, audited financial statements for the Exchange Fund Account are prepared for each year. The financial statements as at March 31, 2008, together with the Auditor General's report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2008. Gold held by the Account is valued at 35 SDRs per fine ounce (\$59.08 Cdn as at March 31, 2008 and \$61.03 Cdn as at March 31, 2007).

In 2007-2008, payments and other charges consisted of advances to the Exchange Fund Account in the amount of \$17,261 million and an adjustment of \$1,828 million to recognize the net income of the Exchange Fund Account for the period April 1, 2007 to March 31, 2008. Receipts and other credits consisted of repayments of advances of \$20,166 million and a net valuation adjustment of \$692 million.

TABLE 8.2**INTERNATIONAL RESERVES HELD IN
THE EXCHANGE FUND ACCOUNT**

(in millions of dollars)

	March 31/2008	March 31/2007
US dollar cash on deposits	214	237
US dollar short-term deposits	1,372	3,868
US dollar marketable securities	17,281	18,480
Euro cash on deposits	244	39
Euro short-term deposits		258
Euro marketable securities	22,095	20,085
Japanese yen cash deposits	86	82
Japanese yen marketable securities	515	490
Special drawing rights	1,090	1,127
Gold	7	7
Total	42,904	44,673
Advances by the Consolidated Revenue		
Fund were denominated as follows:		
US dollars (2008, \$18,416		
million US; (2007, \$19,988		
million US)	18,904	23,078
Euro	21,489	19,366
Japanese yen	597	568
Special drawing rights		
(2008, SDR 610 million; 2007,		
SDR 610 million)	(1,030)	(1,064)
Canadian dollars	1,116	960
Total advances from the Consolidated		
 Revenue Fund	41,076	42,908
Total net income from April 1 to		
 March 31	1,828	1,765
Total	42,904	44,673

**International Monetary Fund—
Subscriptions**

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 2007-2008, receipts and other credits consisted of a valuation adjustment of \$354 million.

**International Monetary Fund—Notes
Payable**

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 2007-2008, notes payable to the IMF decreased by \$201 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The special drawing right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 2007-2008, payments and other charges consisted of a valuation adjustment of \$43 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in this Annual Report rests with the Department of Finance. The operation of the Account is governed by the provisions of Part II of the *Currency Act*. The Bank of Canada administers the Account, as fiscal agent of the Government of Canada.

The financial statements were prepared in accordance with the accounting policies set out in Note 2 to the financial statements, which are consistent with those used by the Government of Canada, and do not result in any significant differences from generally accepted accounting principles in the public sector. These policies were applied on a basis consistent with that of the preceding year.

The Department of Finance establishes policies for the Account's transactions and investments, and for related accounting activities. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada effects transactions for the Account and maintains records, as required to provide reasonable assurance regarding the reliability of the financial statements. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of her audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are also part of the *Public Accounts of Canada* and are referred to the Standing Committee on Public Accounts for their review.

MARK CARNEY
Governor
Bank of Canada

ROB WRIGHT
Deputy Minister
Department of Finance

SHEILA VOKEY, CA
Chief Accountant
Bank of Canada

Ottawa, Canada
June 27, 2008

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of the Exchange Fund Account as at 31 March 2008 and the statements of revenue and cash flows for the year then ended. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at 31 March 2008 and its revenues and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

Douglas G. Timmins, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 2008

Exchange Fund Account—Continued

BALANCE SHEET AS AT 31 MARCH
(in millions of Canadian dollars)

ASSETS	2008	2007	LIABILITIES	2008	2007
Cash and short-term deposits (Note 3)	1,570	1,925	Due to the Consolidated Revenue Fund (Note 7)	42,904	44,673
Deposits held under repurchase agreements (Note 4)	339	2,540			
Marketable securities (Note 5)	39,262	38,463			
	41,171	42,928			
Other assets—					
Special drawing rights	1,085	1,119			
Gold	7	7			
Accrued interest (Note 6)	641	619			
	1,733	1,745			
	42,904	44,673		42,904	44,673

The accompanying notes are an integral part of these financial statements.

Approved:

MARK CARNEY

*Governor
Bank of Canada*

ROB WRIGHT

*Deputy Minister
Department of Finance*

SHEILA VOKEY, CA

*Chief Accountant
Bank of Canada*

Exchange Fund Account—Continued

STATEMENT OF REVENUE
FOR THE YEAR ENDED 31 MARCH
(in millions of Canadian dollars)

	2008	2007
Revenue from investments—		
Marketable securities	1,622	1,368
Cash and short-term deposits	72	109
Deposits held under		
repurchase agreements	89	105
Special drawing rights	38	42
	1,821	1,624
Other revenue—		
Net gain on foreign exchange	7	141
Net revenue for the year	1,828	1,765

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH
(in millions of Canadian dollars)

	2008	2007
Cash flows from operating activities—		
Revenue from investments received—		
Marketable securities	1,177	998
Short-term deposits	59	100
Deposits held under		
repurchase agreements	97	102
Other	14	15
Purchase of marketable securities	(57,949)	(60,028)
Proceeds from the sale or maturity of marketable securities	56,614	55,937
Increase in foreign currency position	275	459
Decrease in foreign currency position	(1,843)	(1,563)
Cash used in operating activities	(1,556)	(3,980)
Cash flows from financing activities—		
Increase in advances	15,415	19,418
Repayment of advances	(15,888)	(17,400)
Cash (used in) provided by financing activities	(473)	2,018
Effects of exchange rate changes on cash and cash equivalents	(527)	(90)
Decrease in cash and cash equivalents	(2,556)	(2,052)
Cash and cash equivalents—		
Balance, beginning of year	4,465	6,517
Balance, end of year	1,909	4,465
Represented by:		
Cash and short-term deposits	1,570	1,925
Deposits held under		
repurchase agreements	339	2,540
	1,909	4,465

The accompanying notes are an integral part of these financial statements.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008

(Amounts in the notes to the financial statements are in millions of Canadian dollars, unless otherwise stated.)

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account. The majority of Canada's official international reserves reside inside the Account. The Account represents approximately 98 percent (98 percent as at 31 March 2007) of Canada's official reserves. The remainder of the official reserves reside in the foreign currency accounts of the Minister of Finance.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar. The Minister of Finance empowers the Account to acquire or sell assets deemed appropriate for this purpose, in accordance with the Account's Statement of Investment Policy.

Assets held in the Account are managed to provide foreign currency liquidity to the government and to promote orderly conditions for the Canadian dollar in the foreign exchange markets, if required. Canada's current policy is to intervene in foreign exchange markets on a discretionary, rather than a systematic, basis and only in the most exceptional of circumstances. Since September 1998, no transactions were aimed at moderating movements in the value of the Canadian dollar.

In accordance with the *Currency Act*, the net revenue for the year is paid to or charged to the Consolidated Revenue Fund (CRF) of the Government of Canada within three months after the end of the fiscal year, and the Minister of Finance reports to Parliament on the operations of the Account within the first 60 days on which Parliament is sitting after the end of the fiscal year.

2. Significant accounting policies

As stipulated in the *Currency Act*, the financial statements of the Account are prepared in a manner consistent with the accounting policies used by the Government of Canada to prepare its financial statements. The financial statements of the Account are prepared for the Minister of Finance in compliance with Sections 20 and 21 of the *Currency Act*. The presentation and results of the Account using these accounting policies do not result in any significant differences from Canadian generally accepted accounting principles in the public sector.

(a) Reporting entity

The reporting entity of the Account is limited to those transactions permitted by a policy established by the

Minister of Finance. For that purpose, the following operations are recorded in the Account:

- i. All proceeds, earnings, and interest from transactions relating to the assets are credited to the Account, along with all amounts received on the maturity of deposits, securities, and notes held for the Account.
- ii. The annual net revenue of the Account is paid to the CRF (or charged to the CRF when net revenue is a negative amount).

Interest-free advances to the Account from the CRF are authorized by the Minister under the terms and conditions prescribed by the Minister of Finance.

The Account's administrative, custodial, and fiscal agency services are provided and paid for by the Bank of Canada. These costs are not recognized in the financial statements.

(b) Use of estimates

The preparation of the financial statements of the Account requires management to make estimates and assumptions, based on information available as of the date of the financial statements. The most significant use of estimates is in the presentation of assets at fair value and disclosure of the notional cost of advances.

(c) Translation of foreign currencies and Special Drawing Rights

Assets and advances denominated in foreign currencies and special drawing rights (SDRs) are translated into Canadian dollar equivalents at rates prevailing on the balance sheet dates, which were as follows:

	2008	2007
US dollars	1.0265	1.1546
Euros	1.6205	1.5424
Japanese yen	0.0103	0.0098
SDRs	1.6881	1.7437

Gains or losses resulting from the translation of assets and advances denominated in foreign currencies and SDRs, as well as on transactions throughout the fiscal year, are recorded as net foreign exchange gains or losses and are included in the category *Other revenue* in the *Statement of Revenue*.

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2008—Continued

(d) Revenue

Revenue from investments is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, gains or losses on sales of securities, and revenues from securities lending activities. Interest is accrued on short-term deposits, deposits held under repurchase agreements, marketable securities, and special drawing rights.

(e) Assets

Short-term deposits

Short-term deposits are money market transactions where the Account invests funds with designated counterparties. Short-term deposits are recorded at cost and are generally held to maturity.

Deposits held under repurchase agreements

Deposits held under repurchase agreements are money market transactions where the Account invests funds on a secured basis with designated counterparties at prevailing market rates based on tri-party reverse repurchase agreements. The collateral on these transactions is held by a tri-party custodian. Deposits held under repurchase agreements are recorded at the amount originally invested.

Marketable securities

Marketable securities are recorded at cost and are adjusted for amortization of purchase discounts and premiums on a straight-line basis over the term to maturity of the security. Purchases and sales of securities are recorded at the settlement dates.

Write-downs to reflect other than temporary impairment in the fair value of securities are included in *Revenue from investments* in the *Statement of Revenue*.

Special drawing rights

The special drawing rights (SDRs) serves as the unit of account of the International Monetary Fund (IMF) and its value is based on a basket of key international currencies. SDRs are recorded at fiscal year-end market value.

Gold

Gold is carried in the Account at a value of 35 SDRs per fine ounce, which approximates cost and conforms to the value used in the *Public Accounts of Canada*.

(f) Securities lending program

The Account has agency agreements with two major financial institutions. Loans of securities are effected on behalf of the Account by these agents who guarantee the loans and obtain collateral of equal or greater value from their approved counterparties in these transactions. The securities loaned continue to be accounted for as investment assets. Revenue from the securities-lending program is included in *Revenue from marketable securities* in the *Statement of Revenue*.

3. Cash and short-term deposits

	2008 Carrying value	2007 Carrying value
Cash—		
US dollars	214	238
Euros	244	295
Japanese yen	86	82
Short-term deposits—		
US dollars	1,026	1,310
	1,570	1,925

At 31 March 2008, the weighted-average yield to maturity on short-term deposits was 3.30 percent (5.21 percent at 31 March 2007), and the term to maturity was less than 3 months (less than 3 months at 31 March 2007).

4. Deposits held under repurchase agreements

Deposits held under repurchase agreements are denominated in US dollars. At 31 March 2008, the weighted-average yield to maturity on deposits held under repurchase agreements was 3.16 percent (5.21 percent at 31 March 2007), and the term to maturity was less than 3 months (less than 3 months at 31 March 2007). The fair value of collateral held on these transactions was \$346 million (\$2,591 million at 31 March 2007).

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008—Continued

5. Marketable securities

	Term to maturity									
	2008									
	Under 6 months		6 months to 1 year		1 to 5 years		Over 5 years		Total	2007
	Carrying value	Yield %	Carrying value	Yield %	Carrying value	Yield %	Carrying value	Yield %	Carrying value	Carrying value
US dollar—										
Corporation	77	3.08							77	
Commercial Banks	948	3.23							948	922
Sovereign	4,135	2.68					927	4.34	5,062	5,504
Supra National	430	3.37	66	4.92	611	4.89	2,098	4.84	3,205	4,577
Agencies and other	3,777	2.97	267	4.87	1,594	4.68	2,191	4.87	7,829	7,364
	9,367		333		2,205		5,216		17,121	18,367
Euro—										
Sovereign	3,096	3.56	387	3.83	3,955	3.68	3,888	4.00	11,326	10,844
Supra National	81	4.05			986	4.31	1,483	4.13	2,550	1,532
Agencies and other	560	3.92	745	3.33	3,996	3.90	2,449	4.04	7,750	7,230
	3,737		1,132		8,937		7,820		21,626	19,606
Japanese yen—										
Sovereign			515	1.91					515	490
			515						515	490
Total securities	13,104		1,980		11,142		13,036		39,262	38,463

The yield in the above table represents the weighted average yield to maturity based on the carrying value at the end of the fiscal year for the respective securities.

At 31 March 2008, the unamortized premium/discount on marketable securities amounts to \$6 million (\$4 million at 31 March 2007).

At 31 March 2008, a portion of the Account's holdings of US government securities, consisting of US\$2,182 million (par value) in Treasury Bills (US\$2,355 million (par value) at 31 March 2007) and US\$713 million (par value) in Treasury Notes (US\$359 million (par value) at 31 March 2007), is being used in securities-lending operations with financial institutions.

6. Accrued interest

	2008	2007
Accrued interest—		
Cash and short-term deposits	5	7
Deposits held under repurchase agreements	2	11
Marketable securities—		
US dollar	160	114
Euro	469	479
SDRs	5	8
	641	619

The fair value of the accrued interest is deemed equal to carrying value given the short term to maturity.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2008—Continued

7. Due to the Consolidated Revenue Fund (CRF)—Advances

The Account is funded by the Government of Canada through advances from the CRF. These advances are limited to \$60 billion by order of the Minister of Finance dated 30 December 2005.

The CRF advances the proceeds of Canada's borrowings in foreign currencies and allocations of SDRs by the IMF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances from the CRF. Interest payable by Canada on borrowings in foreign currencies and charges on allocations of SDRs to Canada are charged directly to the CRF.

The Account requires Canadian dollar advances to settle its purchases of foreign currencies. Canadian dollars received from sales of foreign currencies are remitted to the CRF. This, together with foreign currency payments made on behalf of the Government of Canada cause reductions in the level of outstanding Canadian-dollar advances, and can result in overall net deposits of Canadian dollars by the Account with the CRF.

At 31 March, advances from the CRF were comprised of the following currencies:

	2008	2007
US dollars	18,904	23,078
Euros	21,489	19,366
Japanese yen	598	568
SDRs	(1,030)	(1,064)
Subtotal — Foreign currencies	39,961	41,948
Canadian dollars	1,115	960
Net revenue	1,828	1,765
Total advances	42,904	44,673

For the year ended 31 March 2008, the notional cost of funds advanced by the CRF to the Account is \$1,792 million (\$1,813 million for the year ended 31 March 2007). The notional cost of advanced funds is comprised of the actual interest costs on foreign denominated debt and cross currency swaps for foreign currency advances, and an imputed interest cost calculated using the average funding rate of outstanding Government of Canada market debt, applicable to the net of Canadian dollar and SDR currency advances.

8. Financial instruments

The role of the Account as principal repository of Canada's official international reserves determines the nature of its assets and of its operations, as well as its use of financial instruments.

(a) Credit risk

Credit risk is the risk that a counterparty to a financial contract will fail to discharge its obligations in accordance with agreed upon terms.

To ensure that the Account's asset portfolio is prudently diversified with respect to credit risk, the Statement of Investment Policy prescribed by the Minister of Finance specifies limits on holdings by class of issuer (sovereign, agency, supranational, corporation or commercial financial institution) and type of instrument. There are also limits on exposure to any one issuer or counterparty.

With respect to the Statement of Investment Policy, the Account may hold fixed income securities of highly rated sovereigns, central banks, government-supported entities and supranational organizations. To be eligible for investment, an entity must have a credit rating in the top seven categories from two of four designated rating agencies (Standard & Poor's, Moody's, Fitch, and Dominion Bond Rating Service). The Account may also make deposits and execute other transactions, up to prescribed limits, with commercial financial institutions that meet the same rating criteria.

Through the securities-lending program, agents can lend securities only up to a prescribed maximum amount and only to a list of counterparties approved by the Government. Each borrower must enter into a Securities Loan Agreement with either of the agents. Borrowers are also required to provide collateral for securities borrowed, according to a specific list approved by the Government. Collateral is limited to specific security types, terms to maturity, and credit ratings. The agents also provide an indemnity in the event of default by the borrower. The Account enters into securities lending in order to increase its return on investments.

(b) Interest rate and foreign currency risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Interest rate and foreign currency risks are managed, with due consideration of the risk to the Government of Canada, through the asset-liability management policy. This policy utilizes a strategy of matching the duration structure and the currency of the Account's assets with the foreign currency borrowings of the Government of Canada that notionally finance the Account's assets.

Exchange Fund Account—Concluded

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008—Concluded

(c) Fair value of financial instruments

	2008		2007	
	Carrying value and accrued interest	Fair value	Carrying value and accrued interest	Fair value
Investments—				
Cash and short-term deposits.....	1,575	1,575	1,932	1,932
Deposits held under repurchase agreements.....	341	341	2,551	2,551
Marketable securities—				
US dollar.....	17,281	17,811	18,481	18,466
Euro.....	22,095	22,070	20,085	19,893
Japanese yen.....	515	522	490	501
	41,807	42,319	43,539	43,343
SDRs.....	1,090	1,090	1,127	1,127
Gold.....	7	104	7	83
	42,904	43,513	44,673	44,553

The estimated fair value of cash, short-term deposits, deposits held under repurchase agreements and SDRs is deemed equal to their carrying value given their short term to maturity.

Estimated fair values of marketable securities are based on quoted market prices. Prevailing market conditions at 31 March 2008 reduced fair values on Euro marketable securities below carrying values. As it is uncertain that these conditions reflect other than temporary impairment in the fair value, these securities have not been written-down to fair value.

The estimated fair value of gold is based on London fixings of \$958.24 at 31 March 2008 (\$764.06 at 31 March 2007) per fine ounce.

9. Commitments**(a) Currency swaps**

Currency swaps are interest rate swaps in different currencies involving the exchange of principal amounts at inception and at maturity. The Account may enter into short-term currency swap arrangements with the Bank of Canada to assist the Bank in its cash-management operations. There were no drawings under this facility during the year ended 31 March 2008 or during the year ended 31 March 2007, and there were no commitments outstanding as at 31 March 2008.

(b) Foreign currency forward contracts

A foreign currency forward contract is a commitment to purchase or sell a foreign currency at a fixed rate for delivery on a specified future date. In the normal course of operations, the Account enters into foreign currency contracts. As at 31 March 2008, the Account was under contract to sell \$15 million (\$18 million at 31 March 2007) of foreign currency. Unrealized gains (losses) on foreign currency contracts are calculated using the 31 March 2008 exchange rates. As of that date, there were no unrealized net gains (losses) included in net revenue (nil at 31 March 2007). Outstanding foreign currency contracts were settled by 1 April 2008.

(c) Investment contracts

In the normal course of operations, the Account enters into investment contracts. The following table presents the fair value of investment contracts with contractual amounts outstanding at 31 March 2008. Outstanding investment contracts were settled by 3 April 2008.

	2008		2007	
	Contractual value	Fair value	Contractual value	Fair value
Marketable securities—				
US dollars—				
Purchases.....	(22)	(22)	(115)	(115)
Sales.....	22	22	116	116
Euro—				
Purchases.....	(495)	(494)	(35)	(35)
Sales.....	499	498	36	36

10. Comparative figures

Certain of the 2007 comparative figures have been reclassified to conform to the current year's presentation.

SECTION 9

2007-2008

PUBLIC ACCOUNTS OF CANADA

Loans, Investments and Advances

CONTENTS

	<i>Page</i>
Enterprise Crown corporations and other government business enterprises	9.4
Summary financial statements of enterprise Crown corporations and other government business enterprises	9.8
Borrowings by enterprise Crown corporations and other government business enterprises	9.14
Maturity and currency of borrowings by enterprise Crown corporations and other government business enterprises	9.15
Contingent liabilities of enterprise Crown corporations and other government business enterprises	9.15
Contractual obligations of enterprise Crown Corporations and other government business enterprises	9.16
Financial assistance to enterprise Crown corporations and other government business enterprises	9.17
Portfolio investments	9.18
National governments including developing countries	9.20
International organizations	9.24
Provincial and territorial governments	9.28
Other loans, investments and advances	9.31
Allowance for valuation	9.40

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada acquired through the use of parliamentary appropriations, except for the portion of the investment balances representing adjustments for the equity of enterprise Crown corporations and other government business enterprises. Some of these appropriations permit repayments to be used for further loans and advances. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II.

The investment in enterprise Crown corporations and other government business enterprises is accounted for under the modified equity method and is carried at cost which is adjusted for the annual profits or losses of the enterprises and reduced by any dividends paid by the corporations to the Government. Under the modified equity approach, the accounting policies of the enterprise Crown corporations and other government business enterprises are not adjusted to conform to the Government's accounting policies. The Government also reports any amounts receivable from or payable to these corporations.

Other loans, investments and advances are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. Foreign currency transactions are translated and recorded in Canadian

dollar equivalents at the exchange rates prevailing at the transaction dates. Balances of loans, investments and advances resulting from foreign currency transactions are reported at year-end closing rates of exchange; net gains and losses related to these sovereign loans are presented with the return on investments from these loans under other program revenues.

The allowance established to reflect reductions from the recorded value to the estimated realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to other revenues; details are provided in Section 3 of this volume and in Section 11 of Volume III.

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 9.1
LOANS, INVESTMENTS AND ADVANCES

	April 1/2007	Payments and other charges	Receipts and other credits	March 31/2008
	\$	\$	\$	\$
Enterprise Crown corporations and other government business enterprises, Table 9.2	23,683,053,387	9,395,581,617	2,911,468,017	30,167,166,987
Portfolio investments, Table 9.11	115,733,062	40,337,170	40,337,915	115,732,317
National governments including developing countries, Table 9.12	696,970,295	46,543,568	188,917,092	554,596,771
International organizations, Table 9.13	14,155,414,514	534,357,540	213,843,471	14,475,928,583
Provincial and territorial governments, Table 9.14	4,643,272,753	1,430,322,044	2,329,907,633	3,743,687,164
Other loans, investments and advances, Table 9.15	18,985,364,027	4,519,584,750	4,109,908,427	19,395,040,350
	62,279,808,038	15,966,726,689	9,794,382,555	68,452,152,172
Less: allowance for valuation	17,185,561,412	520,676,123	917,831,347	17,582,716,636
Total	45,094,246,626	16,487,402,812	10,712,213,902	50,869,435,536

Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations for working capital, capital expenditures and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries.

Enterprise Crown corporations are a type of government business enterprise that are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded from the reporting entity.

There are also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are controlled by the Government and in most cases accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include the Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

- i. designation by Parliament, through a special act of incorporation;
- ii. statutory authorization; or,
- iii. proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interest of Canada is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

TABLE 9.2

ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

	April 1/2007	Payments and other charges	Receipts and other credits	March 31/2008
	\$	\$	\$	\$
Investments—				
Investments and accumulated profits/losses (Table 9.5)	20,353,542,950	4,289,511,000	2,436,024,000	22,207,029,950
Loans and advances⁽¹⁾—				
Canada Mortgage and Housing Corporation—				
Housing	3,280,547,927		111,102,363	3,169,445,564
Real estate	50,414,408		6,760,100	43,654,308
Joint projects	890,408,552		61,233,760	829,174,792
Student housing projects	199,389,816		14,585,295	184,804,521
Sewage treatment projects	225,949,040		60,985,270	164,963,770
Assisted home ownership	4,500,606		3,764,269	736,337
	4,631,210,349		238,431,057	4,392,779,292
Finance—				
Business Development Bank of Canada		1,000,000,000		1,000,000,000
Canada Lands Company Limited	49,089,763	6,133,750	17,778,715	37,444,798
Farm Credit Canada		3,840,000,000		3,840,000,000
	49,089,763	4,846,133,750	17,778,715	4,877,444,798
Other—				
Canadian Dairy Commission	45,957,000	206,056,000	155,112,000	96,901,000
Export Development Canada— Softwood Lumber Program	3,445,325		3,445,325	
	49,402,325	206,056,000	158,557,325	96,901,000
Total—Loans and advances	4,749,702,437	5,052,189,750	434,767,097	9,367,125,090
Subtotal	25,103,245,387	9,341,700,750	2,870,791,097	31,574,155,040
Less:				
Amount expected to be repaid from future appropriations	1,420,192,000	32,065,700		1,388,126,300
Unamortized discounts and premiums		21,815,167	40,676,920	18,861,753
Total	23,683,053,387	9,395,581,617	2,911,468,017	30,167,166,987

(1) These loans are recorded at cost.

The results and financial position of enterprise Crown corporations and other government business enterprises are detailed at Tables 9.3 to 9.5. These tables also show the breakdown of the equity of each corporation between accumulated profits and losses, contributed surplus and capital stock, as well as the details of the Government's investment under the modified equity accounting method.

The Government of Canada has also made loans and advances to various enterprise Crown corporations and other government business enterprises. The following describes loans which were outstanding as of March 31, 2008 or 2007.

Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction, repair and modernization of housing and living conditions, housing affordability and choice, the availability of low-cost financing for housing, and the national well-being of the housing sector. Advances have been made to the Canada Mortgage and Housing Corporation to support various programs undertaken by the Corporation.

Housing

Advances made for moderate to low income housing bear interest at rates from 4.13 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with the final instalment on March 31, 2037.

Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 9.50 percent to 15.00 percent per annum, and are repayable over 50 years, with the final instalment on June 30, 2036.

Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 3.50 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with the final instalment on June 30, 2038.

Student housing projects

Advances made for student housing projects bear interest at rates from 5.00 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with the final instalment on April 1, 2030.

Sewage treatment projects

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5.00 percent to 10.02 percent per annum, and are repayable over 20 to 50 years, with the final instalment on March 31, 2023.

Assisted home ownership

Advances made for owner-occupied housing bear interest at rates from 8.58 percent to 8.62 percent per annum, and are repayable over 18 to 20 years, with the final instalment on December 31, 2008.

Business Development Bank of Canada

Direct lending to Crown corporations

The Business Development Bank of Canada ("The Corporation") was established in 1974 by the *Federal Business Development Bank of Canada Act*, continued under its current name by an Act of Parliament on July 13, 1995 and is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*. The Corporation is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The role of the Corporation is to promote and assist in the establishment and development of business enterprises in Canada, with specific attention to small and medium-sized businesses. The Corporation provides a wide range of lending, investment and consulting services complementary to those of commercial financial institutions. The Corporation offers Canadian companies services tailored to meet the current needs of small and medium-sized businesses while earning an appropriate return on investment capital, which is used to further the Corporation's activities.

Pursuant to Section 19 of the *Business Development Bank of Canada Act*, the federal government has made short-term funding available to the Corporation.

Loans have been made to the Corporation for a total amount of \$1,000,000,000. The loans bear interest from 2.025 percent to 3.239 percent and are repayable within one year.

Canada Lands Company Limited

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation conducts its business through Canada Lands Company CLC Limited (CLC), its principal wholly-owned subsidiary. CLC's objective is to carry out a commercially-oriented and orderly disposal program of certain Government real properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value.

During the year, new notes have been issued for an amount of \$1.0 million. An amount of \$17.7 million was repaid during the year and an amount of \$5.2 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.

Farm Credit Canada

Direct lending to Crown corporations

The Farm Credit Canada ("The Corporation") was established in 1959 by the *Farm Credit Act* as the successor to the Canadian Farm Loan Board, and is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*. The Corporation is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The Corporation's role is to enhance rural Canada by providing business and financial solutions for farm families and agribusiness. Additionally, the Corporation may deliver specific programs for the Government of Canada on a cost recovery basis.

Pursuant to Section 12(2) of the *Farm Credit Canada Act*, the federal government has made short-term funding available to the Corporation.

Loans have been made to the Corporation for a total amount of \$3,840,000,000. The loans bear interest from 2.025 percent to 3.862 percent and are repayable within one year.

Canadian Dairy Commission

The Corporation was established by the *Canadian Dairy Commission Act*, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is \$300,000,000 in accordance with the *Canadian Dairy Commission Act*. Currently, the Minister of Finance has authorized \$120,000,000 for borrowings from the Consolidated Revenue Fund and \$50,000,000 for a line of credit with members of the Canadian Payments Association.

The loans bear interest at rates from 2.1502 percent to 4.3705 percent per annum, and are repayable within one year.

Export Development Canada

Softwood Lumber Program

The Corporation was established by the *Export Development Act* to support and develop trade between Canada and other countries and Canada's competitiveness in the international market-place.

Pursuant to Section 23 of the *Export Development Act*, the Government of Canada designated Export Development Canada (EDC) to administer the return of softwood lumber duty deposits and interest owed to Canadian companies by the United States Government. The Softwood Lumber Agreement between the governments of the United States of America and Canada was authorized effective October 12, 2006.

Under the arrangement, EDC had purchased the rights to the duties and interest owed to Canadian softwood producers opting to participate in the deposit refund mechanism, with funds advanced from the Consolidated Revenue Fund (CRF).

The remaining balance as at March 31st has been repaid in full. All outstanding matters in relation to the agreement were settled during 2007-2008 and there are no amounts remaining due or receivable as at March 31, 2008.

During the year, the account was closed.

Interest paid to the Government

Interest paid to the Government of Canada with respect to these loans in the years ended March 31, 2008 and 2007 is as follows:

	2007-2008	2006-2007
	(in millions of dollars)	
Corporation—		
Business Development Bank of Canada	1.9	
Canada Mortgage and Housing Corporation	412.3	429.6
Canadian Dairy Commission	2.1	3.2
Farm Credit Canada	19.9	
Total	436.2	432.8

Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, equity, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, equity, revenues, expenses and other changes in equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part I of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements. However, effective January 1, 2007, new accounting standards related to financial instruments began being adopted by Crown corporations with year ends on or after December 31, 2007. Therefore, the financial results for all these corporations at March 31, 2008 reflect these new accounting standards as discussed in Note 4 to the financial statements in Section 2 of this volume.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprises in accordance with its own respective accounting policies. Most enterprise Crown corporations follow the generally accepted accounting principles (GAAP) used by private sector companies, as outlined in the *Handbook of the Canadian Institute of Chartered Accountants*.

Financial assets include cash, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent amounts repayable to financial institutions and other investors. Other liabilities are amounts due in respect of purchases, employee future benefits and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between third parties and Government, Crown corporations and other entities. Equity adjustments and other include prior period adjustments and other miscellaneous items as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as equity contributions provided by the Government. Other comprehensive income comprises unrealized gains and losses that are recognized in comprehensive income, but excluded from net income. Upon realization, these gains and losses are included in net income. Any intergovernmental transactions are eliminated as part of the modified equity accounting adjustment.

These tables present consolidated financial information on parent enterprise Crown corporations, unconsolidated wholly-owned subsidiaries and other government business enterprises.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. Agent status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In some situations, agent status may be restricted to certain designated activities of a corporation.

A summary of financial assistance to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2008 is provided in Table 9.10.

TABLE 9.3

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS, LIABILITIES AND EQUITY						
AS AT MARCH 31, 2008						
Assets						
Financial—						
Third parties.....	1,829,025	3,379,091	202,728,388	3,805,298	44,726	211,786,528
Government and Crown corporations.....	1,199,204	49,234,715	6,289,594	19,159	53,485	56,796,157
Total financial assets.....	3,028,229	52,613,806	209,017,982	3,824,457	98,211	268,582,685
Non-financial assets.....	5,654,753	150,713	942,919	1,518,929	32,127	8,299,441
Total assets as reported.....	8,682,982	52,764,519	209,960,901	5,343,386	130,338	276,882,126
Elimination adjustments.....	89,457		(6,847)			82,610
Total assets.....	8,772,439	52,764,519	209,954,054	5,343,386	130,338	276,964,736
Liabilities						
Third parties—						
Borrowings.....	360,965		170,864,439	4,066,137	9,016	175,300,557
Bank of Canada notes in circulation and amounts owing to depositors.....		48,050,960				48,050,960
Other liabilities.....	4,027,425	124,206	11,939,349	1,128,550	78,275	17,297,805
Government and Crown corporations.....	251,409	4,370,335	9,299,074	102,192	85,374	14,108,384
Total liabilities.....	4,639,799	52,545,501	192,102,862	5,296,879	172,665	254,757,706
Equity of Canada as reported.....	4,043,183	219,018	17,858,039	46,507	(42,327)	22,124,420
Elimination adjustments.....	89,457		(6,847)			82,610
Equity of Canada.....	4,132,640	219,018	17,851,192	46,507	(42,327)	22,207,030
Total liabilities and equity.....	8,772,439	52,764,519	209,954,054	5,343,386	130,338	276,964,736
Contingent liabilities.....	37,907	59,846	3,229,166		17,126	3,344,045
Contractual obligations.....	1,395,890		8,145,078	1,630,778	7,706	11,179,452
REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY						
FOR THE YEAR ENDED MARCH 31, 2008						
Revenues						
Third parties.....	8,606,960	43,209	11,549,858	5,476,378	234,190	25,910,595
Government and Crown corporations—						
Financial assistance.....				15,185		15,185
Other.....	674,351	2,408,239	367,675	122,816	36,966	3,610,047
Total revenues.....	9,281,311	2,451,448	11,917,533	5,614,379	271,156	29,535,827
Expenses						
Third parties.....	8,533,481	309,281	8,970,790	5,488,722	253,044	23,555,318
Government and Crown corporations.....	424,773	147,742	1,066,478	126,442	19,529	1,784,964
Total expenses.....	8,958,254	457,023	10,037,268	5,615,164	272,573	25,340,282
Net income/loss(-) for the year.....	323,057	1,994,425	1,880,265	(785)	(1,417)	4,195,545
Equity of Canada, beginning of the year as reported.....	3,931,187	29,800	16,309,035	43,987	(40,347)	20,273,662
Adjustments.....	(6,014)	26,594	6,782	3,305	(23)	30,644
Elimination adjustments.....	89,457		(6,847)			82,610
Other comprehensive income.....	6,314	89,218	(61,069)		(540)	33,923
Equity transactions with the Government—						
Dividends.....	(211,361)	(1,921,019)	(276,974)			(2,409,354)
Capital.....						
Equity of Canada, end of the year.....	4,132,640	219,018	17,851,192	46,507	(42,327)	22,207,030

TABLE 9.4

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES —ASSETS, LIABILITIES AND EQUITY AS AT MARCH 31, 2008

(in thousands of dollars)

Enterprise Crown corporations and other government business enterprises ⁽¹⁾	Assets			Total assets
	Financial		Non-financial	
	Third parties	Government, Crown corporations and other entities		
Competitive, self-sustaining				
Blue Water Bridge Authority	13,598	53,368	119,611	186,577
Canada Development Investment Corporation	20,337	43,902	2	64,241
Canada Hibernia Holding Corporation	95,631	83,682	205,574	384,887
Canada Lands Company Limited	66,000	188	296,539	362,727
Parc Downsview Park Inc.	618	352	15,666	16,636
Canada Post Corporation	1,274,648	915,380	3,005,481	5,195,509
Halifax Port Authority ⁽²⁾	8,844	388	139,068	148,300
Montreal Port Authority ⁽²⁾	63,658	61,584	230,362	355,604
Quebec Port Authority ⁽²⁾	33,081	524	123,479	157,084
Ridley Terminals Inc.	7,969	402	19,051	27,422
Royal Canadian Mint	43,725	20,960	213,870	278,555
Saint John Port Authority ⁽²⁾	8,805	9,664	64,508	82,977
Toronto Port Authority ⁽²⁾	22,114		57,321	79,435
Vancouver Fraser Port Authority ⁽³⁾	57,245	926	781,391	839,562
Other Canada Port Authorities ⁽²⁾⁽⁴⁾	112,752	7,884	382,830	503,466
<i>Total—Competitive, self-sustaining</i>	<i>1,829,025</i>	<i>1,199,204</i>	<i>5,654,733</i>	<i>8,682,982</i>
Bank of Canada	3,379,091	49,234,715	150,713	52,764,519
Lending and Insurance				
Business Development Bank of Canada	11,279,397		144,169	11,423,566
Canada Deposit Insurance Corporation	428,677	1,232,012	1,512	1,662,201
Canada Mortgage and Housing Corporation	16,022,711	118,028	84,898	16,225,637
Canada Housing Trust	125,747,388	1,871,396		127,618,784
Insurance Programs	9,724,829	2,888,463	94,320	12,707,612
Mortgage Backed Securities Guarantee Fund	473,461	119,312	3,376	596,149
Export Development Canada	23,703,285	20,078	533,133	24,256,496
Farm Credit Canada	15,348,640	40,305	81,511	15,470,456
<i>Total—Lending and insurance</i>	<i>202,728,388</i>	<i>6,289,594</i>	<i>942,919</i>	<i>209,960,901</i>
Marketing				
Canadian Commercial Corporation	533,662	12,651	3,835	550,148
Canadian Dairy Commission—				
Marketing operations	21,210		148,152	169,362
Canadian Wheat Board, The	3,244,147	6,508	1,344,510	4,595,165
Freshwater Fish Marketing Corporation	6,279		22,432	28,711
<i>Total—Marketing</i>	<i>3,805,298</i>	<i>19,159</i>	<i>1,518,929</i>	<i>5,343,386</i>
Other				
Atlantic Pilotage Authority	2,790		8,015	10,805
Great Lakes Pilotage Authority	245		160	405
Laurentian Pilotage Authority	7,235		872	8,107
Pacific Pilotage Authority	7,010	1,040	9,805	17,855
St. Lawrence Seaway Management Corporation	18,111	45,109	13,275	76,495
Capital Fund Trust	2,508	168		2,676
Employee Termination Benefits Trust Fund	6,827	7,168		13,995
<i>Total—Other</i>	<i>44,726</i>	<i>53,485</i>	<i>32,127</i>	<i>130,338</i>
Total	211,786,528	56,796,157	8,299,441	276,882,126
Elimination adjustments		82,610		82,610
Total	211,786,528	56,878,767	8,299,441	276,964,736

⁽¹⁾ All enterprise Crown corporations listed at the margin in this table are parent Crown corporations except for Canadian Dairy Commission.

Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government, therefore, it is considered external to the Government reporting entity. The Public Sector Pension Investment Board is not included in the above list since its activities are included in the Government's results through pension accounting.

⁽²⁾ Canada Port Authorities, which are not Crown corporations but considered government business enterprises, are agents of the Crown for their port activities.⁽³⁾ On January 1, 2008, the port authorities Fraser River Port Authority, North Fraser Port Authority and Vancouver Port Authority amalgamated to continue as the Vancouver Fraser Port Authority.⁽⁴⁾ Consists of the combined figures of the Canada Port Authorities of Belledune, Hamilton, Nanaimo, Port Alberni, Prince Rupert, Saguenay, Sept-Îles, St. John's, Thunder Bay, Trois-Rivières and Windsor.

Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits/ (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
99,018	5,789	38	104,845	81,732			81,732	186,577
	23,580		23,580	(702,524)	743,184	1	40,661	64,241
	116,364	9,153	125,517	259,370			259,370	384,887
31,059	30,489	38,543	100,091	117,555	145,081		262,636	362,727
4,215	4,218	1,127	9,560	(14,416)	21,492		7,076	16,636
57,984	3,572,758	107,585	3,738,327	302,011	1,155,171		1,457,182	5,195,509
4,400	14,050	633	19,083	78,360	50,857		129,217	148,300
	45,815	1,332	47,147	71,195	237,262		308,457	355,604
13,812	15,163	80,402	109,377	25,431	22,276		47,707	157,084
	4,004	4,287	8,291	(180,911)	64,000	136,042	19,131	27,422
36,167	91,234	6,828	134,229	104,326		40,000	144,326	278,555
	2,423		2,423	18,895	61,659		80,554	82,977
14,456	17,743		32,199	47,236			47,236	79,435
34,378	70,221	1,196	105,795	583,508	150,259		733,767	839,562
65,476	13,574	285	79,335	185,081	239,050		424,131	503,466
360,965	4,027,425	251,409	4,639,799	976,849	2,890,291	176,043	4,043,183	8,682,982
	48,175,166	4,370,335	52,545,501	189,018	23,000	5,000	219,018	52,764,519
8,024,946	522,798	1,008,505	9,556,249	801,139	27,778	1,038,400	1,867,317	11,423,566
	653,503	4,673	658,176	1,004,025			1,004,025	1,662,201
8,907,055	2,733,626	4,449,568	16,090,249	110,388	25,000		135,388	16,225,637
127,565,515	53,259		127,618,774		10		10	127,618,784
	5,884,016	6,130	5,890,146	6,817,466			6,817,466	12,707,612
	265,172	(3,231)	261,941	334,208			334,208	596,149
16,743,357	1,583,549	6,723	18,333,629	4,939,667		983,200	5,922,867	24,256,496
9,623,566	243,426	3,826,706	13,693,698	1,229,033	547,725		1,776,758	15,470,456
170,864,439	11,939,349	9,299,074	192,102,862	15,235,926	600,513	2,021,600	17,858,039	209,960,901
29,031	474,191	419	503,641	18,507	28,000		46,507	550,148
574	71,301	97,487	169,362					169,362
4,017,703	573,176	4,286	4,595,165					4,595,165
18,829	9,882		28,711					28,711
4,066,137	1,128,550	102,192	5,296,879	18,507	28,000		46,507	5,343,386
4,427	2,620		7,047	1,453	2,305		3,758	10,805
	4,410		4,410	(4,087)	82		(4,005)	405
769	8,262		9,031	(3,403)	2,479		(924)	8,107
3,820	5,826		9,646	7,403	806		8,209	17,855
	57,153	43,114	100,267	(9,644)	(14,128)		(23,772)	76,495
	2	27,715	27,717	(25,041)			(25,041)	2,676
	2	14,545	14,547	(552)			(552)	13,995
9,016	78,275	85,374	172,665	(33,871)	(8,456)		(42,327)	130,338
175,300,557	65,348,765	14,108,384	254,757,706	16,386,429	3,535,348	2,202,643	22,124,420	276,882,126
				82,610			82,610	82,610
175,300,557	65,348,765	14,108,384	254,757,706	16,469,039	3,535,348	2,202,643	22,207,030	276,964,736

TABLE 9.5

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2008

(in thousands of dollars)

Enterprise Crown corporations and other government business enterprises	Third parties	Revenues		Total
		Government, Crown corporations and other entities ⁽¹⁾		
		Financial assistance	Other	
Competitive, self-sustaining				
Blue Water Bridge Authority	23,363			23,363
Canada Development Investment Corporation	1,056		181,000	182,056
Canada Hibernia Holding Corporation	329,130			329,130
Canada Lands Company Limited	142,500		3,374	145,874
Parc Downsview Park Inc.	7,416			7,416
Canada Post Corporation	7,201,849		316,078	7,517,927
Halifax Port Authority	27,703		155	27,858
Montreal Port Authority	81,899		5,397	87,296
Quebec Port Authority	23,020		612	23,632
Ridley Terminals Inc.	25,786			25,786
Royal Canadian Mint	514,468		161,653	676,121
Saint John Port Authority	9,765		507	10,272
Toronto Port Authority	18,494			18,494
Vancouver Fraser Port Authority	142,156		458	142,614
Other Canada Port Authorities	58,355		5,117	63,472
<i>Total—Competitive, self-sustaining</i>	<i>8,606,960</i>		<i>674,351</i>	<i>9,281,311</i>
Bank of Canada	43,209		2,408,239	2,451,448
Lending and insurance				
Business Development Bank of Canada	913,183			913,183
Canada Deposit Insurance Corporation	82,469		50,974	133,443
Canada Mortgage and Housing Corporation	806,429		49,892	856,321
Canada Housing Trust	5,010,709		92,244	5,102,953
Insurance Programs	1,941,126		164,049	2,105,175
Mortgage Backed Securities Guarantee Fund	96,559		7,218	103,777
Export Development Canada	1,689,892			1,689,892
Farm Credit Canada	1,009,491		3,298	1,012,789
<i>Total—Lending and insurance</i>	<i>11,549,858</i>		<i>367,675</i>	<i>11,917,533</i>
Marketing				
Canadian Commercial Corporation	1,312,444	15,185	122,816	1,450,445
Canadian Dairy Commission—				
Marketing operations	291,231			291,231
Canadian Wheat Board, The	3,814,462			3,814,462
Freshwater Fish Marketing Corporation	58,241			58,241
<i>Total—Marketing</i>	<i>5,476,378</i>	<i>15,185</i>	<i>122,816</i>	<i>5,614,379</i>
Other				
Atlantic Pilotage Authority	16,881			16,881
Great Lakes Pilotage Authority	18,617			18,617
Laurentian Pilotage Authority	67,489			67,489
Pacific Pilotage Authority	53,944			53,944
St. Lawrence Seaway Management Corporation	76,644		19,583	96,227
Capital Fund Trust	217		17,383	17,600
Employee Termination Benefits Trust Fund	398			398
<i>Total Other</i>	<i>234,190</i>		<i>36,966</i>	<i>271,156</i>
Total	25,910,595	15,185	3,610,047	29,535,827
Elimination adjustments				
Total net results	25,910,595	15,185	3,610,047	29,535,827
Less equity adjustments				
Share of annual profit				

The accompanying notes for Table 9.4 are an integral part of this table.

(1) The "Financial assistance" column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. Additional amounts representing capital and operating appropriations received by the corporations are included in "Equity transactions with the Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 9.10 because of differences resulting from the different accounting policies followed.

Third parties	Expenses		Net income/or loss(-)	Equity beginning of year	Equity adjustments and other	Other comprehensive income	Equity transactions		Equity end of year
	Government, Crown corporations and other entities	Total					with the Government		
							Dividends	Capital	
20,641		20,641	2,722	79,702	(692)				81,732
3,453		3,453	178,603	43,058			(181,000)		40,661
100,096	234,467	334,563	(5,433)	264,803					259,370
129,948	2,568	132,516	13,358	256,939	(161)		(7,500)		262,636
12,788	(152)	12,636	(5,220)	12,339	(43)				7,076
7,320,352	158,914	7,479,266	38,661	1,440,273		48	(21,800)		1,457,182
21,210	1,092	22,302	5,556	123,661					129,217
73,075	6,481	79,556	7,740	297,039	179	3,499			308,457
15,456	909	16,365	7,267	40,440					47,707
18,632	2,142	20,774	5,012	14,119					19,131
641,545	12,182	653,727	22,394	120,133	(130)	2,929	(1,000)		144,326
7,039	261	7,300	2,972	77,582					80,554
19,677		19,677	(1,183)	48,978		(559)			47,236
93,170	5,396	98,566	44,048	579,078	110,641				733,767
56,399	513	56,912	6,560	533,043	(115,808)	397	(61)		424,131
8,533,481	424,773	8,958,254	323,057	3,931,187	(6,014)	6,314	(211,361)		4,043,183
309,281	147,742	457,023	1,994,425	29,800	26,594	89,218	(1,921,019)		219,018
823,353	5,267	828,620	84,563	1,807,718	(639)	(2,828)	(21,497)		1,867,317
69,870	15,694	85,564	47,879	948,304	(163)	8,005			1,004,025
485,020	400,305	885,325	(29,004)	161,787	2,605				135,388
5,004,431	98,522	5,102,953		10					10
551,659	482,356	1,034,015	1,071,160	5,904,717	(12,395)	(146,016)			6,817,466
3,996	34,925	38,921	64,856	275,704	(545)	(5,807)			334,208
1,248,862	5,307	1,254,169	435,723	5,748,627		(11,483)	(250,000)		5,922,867
783,599	24,102	807,701	205,088	1,462,168	17,919	97,060	(5,477)		1,776,758
8,970,790	1,066,478	10,037,268	1,880,265	16,309,035	6,782	(61,069)	(276,974)		17,858,039
1,324,001	123,924	1,447,925	2,520	43,987					46,507
292,251	2,518	294,769	(3,538)		3,538				
3,814,462		3,814,462							
58,008		58,008	233		(233)				
5,488,722	126,442	5,615,164	(785)	43,987	3,305				46,507
18,018		18,018	(1,137)	4,902	(7)				3,758
18,445		18,445	172	(4,177)					(4,005)
62,487		62,487	5,002	(5,926)					(924)
51,535		51,535	2,409	5,788		12			8,209
102,547	(1,065)	101,482	(5,255)	(18,517)					(23,772)
2	20,206	20,208	(2,608)	(22,417)	(16)				(25,041)
10	388	398				(552)			(552)
253,044	19,529	272,573	(1,417)	(40,347)	(23)	(540)			(42,327)
23,555,318	1,784,964	25,340,282	4,195,545	20,273,662	30,644	33,923	(2,409,354)		22,124,420
				79,881	29,399		(26,670)		82,610
23,555,318	1,784,964	25,340,282	4,195,545	20,353,543	60,043	33,923	(2,436,024)		22,207,030
			60,043		(60,043)				
			4,255,588	20,353,543		33,923	(2,436,024)		22,207,030

Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.6 summarizes the borrowing transactions by agent and non-agent enterprise Crown corporations and other government business enterprises.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times be guaranteed by the Government.

As at March 31, 2008, an allowance for borrowings of enterprise Crown corporations and other government business enterprises was established at \$227 million.

TABLE 9.6

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	Balance April 1/2007	Borrowings and other credits	Repayments and other charges	Balance March 31/2008
Borrowings by agent enterprise Crown corporations				
Business Development Bank of Canada	8,256,275	21,370,029	21,601,358	8,024,946
Canada Lands Company Limited	35,884		4,825	31,059
Canada Mortgage and Housing Corporation	9,070,845	6,984,421	7,148,211	8,907,055
Canada Housing Trust	96,547,366	43,468,149	12,450,000	127,565,515
Canada Post Corporation	60,805		2,821	57,984
Canadian Commercial Corporation	30,627	28,915	30,511	29,031
Canadian Dairy Commission (Marketing)		9,937	9,363	574
Export Development Canada	15,532,803	27,954,919	26,744,365	16,743,357
Farm Credit Canada	12,181,970	17,382,289	19,940,693	9,623,566
Freshwater Fish Marketing Corporation	20,740	18,829	20,740	18,829
Parc Downsview Park Inc.		4,215		4,215
Royal Canadian Mint	44,451		8,284	36,167
	141,781,766	117,221,703	87,961,171	171,042,298
Borrowings by non-agent enterprise Crown corporations and other government business enterprises				
Atlantic Pilotage Authority		4,500	73	4,427
Blue Water Bridge Authority	101,491		2,473	99,018
Canadian Wheat Board, The	3,326,012	13,080,378	12,388,687	4,017,703
Halifax Port Authority ⁽¹⁾	4,800		400	4,400
Laurentian Pilotage Authority	4,289		3,520	769
Pacific Pilotage Authority	1,270	2,550		3,820
Quebec Port Authority ⁽¹⁾	18,743	(4,931)		13,812
Toronto Port Authority ⁽¹⁾	13,668	1,250	462	14,456
Vancouver Fraser Port Authority ⁽¹⁾	12,298	42,692	20,612	34,378
Other Canada Port Authorities ⁽¹⁾	60,386	31,356	26,266	65,476
	3,542,957	13,157,795	12,442,493	4,258,259
Total	145,324,723	130,379,498	100,403,664	175,300,557
Borrowings expected to be repaid by enterprise Crown corporations and other government business enterprises	145,051,365	130,379,498	100,357,164	175,073,699
Allowance for borrowings of enterprise Crown corporations and other government business enterprises expected to be repaid by the Government and reported on the Statement of Financial Position	273,358		46,500	226,858

⁽¹⁾ The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.

Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises, as at March 31, 2008.

TABLE 9.7

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2008	34,862,762	3,124,327	37,987,089
2009	20,939,421	79,009	21,018,430
2010	28,152,642	141,932	28,294,574
2011	22,669,406	61,838	22,731,244
2012	40,461,398	55,862	40,517,260
Subsequent years	23,956,669	795,291	24,751,960
Total	171,042,298	4,258,259	175,300,557 ⁽¹⁾

⁽¹⁾ The borrowings are composed of \$13,925,315 US, 1,058,750 Pound, 2,446,822 ¥, SA Rand 31,785, NawkrNE 415,243, HUF 36,530, ISK 72,843, PLN 46,050, NZ \$ 711,436, AU \$ 206,892, HK \$ 53,916 and \$156,294,975 CDN.

Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 9.8

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	March 31, 2008
<u>Enterprise Crown corporations and other government business enterprises</u>	
Bank of Canada—Callable shares	59,846
Canada Lands Company Limited—Loan guarantees	23,600
Export Development Canada—Loan guarantees	3,225,102
Farm Credit Canada—Loan guarantees	4,064
Hamilton Port Authority—Miscellaneous litigations	351
St. John's Port Authority—Miscellaneous litigations	10,775
St. Lawrence Seaway Management Corporation—Miscellaneous litigations	6,000
Vancouver Fraser Port Authority—Miscellaneous litigations	14,307
Total	3,344,045

Contractual Obligations of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contractual obligations of enterprise Crown corporations and other government business enterprises. A contractual obligation represents a legal obligation to third organizations or individuals as a result of a contract. Contractual obligations are classified into three main categories: loans authorized but undisbursed, capital expenditures and operating leases.

TABLE 9.9

CONTRACTUAL OBLIGATIONS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES AT MARCH 31, 2008

(in thousands of dollars)

	Loans	Capital expenditures	Operating leases	Total
<u>Enterprise Crown corporations and other government business enterprises</u>				
Business Development Bank of Canada	1,116,862		146,202	1,263,064
Canada Deposit Insurance Corporation			3,177	3,177
Canada Hibernia Holding Corporation			26,900	26,900
Canada Mortgage and Housing Corporation	59,581			59,581
Canada Post Corporation			884,000	884,000
Canada Lands Company Limited		16,700		16,700
Canadian Commercial Corporation		1,593,899	20,691	1,614,590
Canadian Dairy Commission—				
Marketing operations	3,422	8,781	1,240	13,443
Canadian Wheat Board, The		161	2,584	2,745
Export Development Canada	6,096,000			6,096,000
Farm Credit Canada	652,000		71,256	723,256
Halifax Port Authority		1,505		1,505
Laurentian Pilotage Authority			1,434	1,434
Montreal Port Authority		4,501	5,586	10,087
Pacific Pilotage Authority		2,392		2,392
Royal Canadian Mint		303,208		303,208
St. Lawrence Seaway Management Corporation			3,880	3,880
Vancouver Fraser Port Authority		76,614	76,717	153,331
Other Canada Port Authorities			159	159
Total	7,927,865	2,007,761	1,243,826	11,179,452

Financial Assistance to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance for both agent, non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with Table 9.5. The purpose for which payments have been made is segregated between: (a) amounts recorded as operating transactions and (b) amounts used for the acquisition of capital assets.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 9.5 and those reported in Table 9.10 result from the use of different accounting policies.

TABLE 9.10

FINANCIAL ASSISTANCE TO ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2008

(in thousands of dollars)

	Operating	Capital	Financial assistance
<u>Enterprise Crown corporations and other government business enterprises</u>			
Canada Post Corporation ⁽¹⁾	122,210		122,210
Canadian Commercial Corporation	15,185		15,185
Canadian Wheat Board, The ⁽²⁾	42,877		42,877
Halifax Port Authority		7,764	7,764
Montreal Port Authority		4,376	4,376
Quebec Port Authority		2,271	2,271
Ridley Terminals Inc.			
Saint John Port Authority		1,556	1,556
St. Lawrence Seaway Management Corporation		192	192
Toronto Port Authority			
Vancouver Fraser Port Authority		5,463	5,463
Other Canada Port Authorities		3,729	3,729
Total	180,272	25,351	205,623 ⁽³⁾

⁽¹⁾ Includes a payment of \$43,987 from the Department of Indian Affairs and Northern Development for the purpose of providing Northern Air Stage Parcel Service.

⁽²⁾ Includes payments of \$42,877 to The Canadian Wheat Board from the Department of Finance for grants and contributions to meet the commitments made by Canada under multilateral debt reduction agreements.

⁽³⁾ Of this amount, \$137,395 is presented with Crown corporations expenses on the Statement of Operations and Accumulated Deficit in Section 2 of this volume. The remainder is presented with other transfer payments.

Portfolio Investments

Portfolio investments are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of portfolio investments.

TABLE 9.11
PORTFOLIO INVESTMENTS

	April 1/2007	Payments and other charges	Receipts and other credits	March 31/2008
	\$	\$	\$	\$
Lower Churchill Development Corporation Limited—				
Natural Resources	14,750,000			14,750,000
Other—				
Co-operative Housing Project—Environment—				
Parks Canada Agency	337,106			337,106
Canada Pension Plan Investment Board—				
Finance	100			100
Canada Investment Fund for Africa—Foreign				
Affairs and International Trade—Canadian				
International Development Agency	100,000,000	40,337,170	40,337,170	100,000,000
Equity Ownership—Industry—National				
Research Council of Canada	645,756		745	645,011
Public Sector Pension Investment Board—				
Treasury Board	100			100
North Portage Development Corporation—				
Western Economic Diversification				
	100,983,062	40,337,170	40,337,915	100,982,317
Total	115,733,062	40,337,170	40,337,915	115,732,317

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the *Companies Act of Newfoundland*, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland and Labrador in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49 percent of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49 percent of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

Co-operative Housing Project

The Parks Canada Agency has invested in the Rocky Mountain II Co-operative Housing Association, along with five other entities, to provide accommodation for Parks Canada employees and employees of other entities in Banff, Alberta.

Canada Pension Plan Investment Board

The Canada Pension Plan Investment Board ("Board") was created pursuant to the *Canada Pension Plan Investment Board Act*. The Board's objectives are to assist the Canada Pension Plan (CPP) in meeting its obligations to contributors and beneficiaries and to manage any amounts transferred to it in their best interest.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are included in the CPP financial statements. They are excluded from the Government's financial statements since CPP is not part of the Government's reporting entity as explained in Note 1 of the Government's financial statements.

Canada Investment Fund for Africa

The Canada Investment Fund for Africa (CIFA) is a joint public-private sector initiative designed to provide risk capital for private investments in Africa that generate growth. The CIFA is a direct response to the New Partnership for Africa's Development (NEPAD) and the G8 Africa Action Plan. The main objectives of the CIFA are to optimize public-private investment in the Fund, to confer a beneficial development impact on Africa by way of increased foreign direct investment and to optimize the beneficial impact of the Fund's activities on Canadian interests.

The Government of Canada is a limited partner in the CIFA and its commitment towards the Fund is composed of a total commitment of \$100 million for a period of ten years, which will be used to provide an equivalent amount to all investments committed by private investors as well as other governments, at a ratio 1:1. The investments in the CIFA are authorized by Foreign Affairs and International Trade Votes L40 and L40a, *Appropriation Acts No. 2 and No. 3, 2007-2008*. Payments to the CIFA are made upon receipt of a draw down notice. During the fiscal year 2007-2008, the payments made to the CIFA totalled approximately \$41 million. The Canadian International Development Agency also received capital reimbursement from CIFA amounting to \$0.5 million and investment income of \$0.08 million during the year. The balance represents the Government's commitment to advance funds based on investments that have been committed by private investors.

Equity Ownership

In order to help fulfill its mandate to promote industrial innovation in Canada, the National Research Council of Canada (NRC) has taken equity interests in several new firms based on NRC technology. NRC provides financial assistance at better than market conditions to firms through access to equipment, intellectual property and incubation space in laboratories and in the organization's Industry Partnership Facilities.

Since these companies often cannot afford to pay the full cost of the assistance received from the NRC, the NRC takes an equity position in a company in order to help the firms survive the critical development stage. In turn, it allows NRC to earn a return that somewhat reflects the risk taken should the company become successful.

This investment in equity is authorized under subsection 92(1)(b) of the *Financial Administration Act* which allows for the acquisition or the sale or other disposal of shares or assets in the ordinary course of a business of providing financial assistance to publicly and privately held companies and are recorded at cost.

The Government's holdings of shares represents a minority interest in seven publically traded companies and sixteen privately held companies. During the year, the shares of two public companies were sold.

Public Sector Pension Investment Board

The Public Sector Pension Investment Board ("Board") was created pursuant to the *Public Sector Pension Investment Board Act*. Its mandate is to invest in financial markets the funds transferred to it from the Public Service, Canadian Forces, Royal Canadian Mounted Police and Reserve Force pension plans. The Board's objective is to achieve maximum rates of return on investments, without undue risk while respecting the requirements and financial obligations of those plans.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are recorded against the pension liability.

North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

National Governments Including Developing Countries

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade (administered by Export Development Canada).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 9.12
NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/2007	Payments and other charges	Receipts and other credits	March 31/2008
	\$	\$	\$	\$
Foreign Affairs and International Trade— Development of export trade (loans administered by Export Development Canada).....	375,553,380	32,298,517	159,225,138	248,626,759
Foreign Affairs and International Trade— Canadian International Development Agency— Developing countries—International development assistance	321,323,365	13,987,511	29,521,451	305,789,425
National Defence— North Atlantic Treaty Organization—Damage claims recoverable	93,550	257,540	170,503	180,587
Total	696,970,295	46,543,568	188,917,092	554,596,771

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to national governments, together with their terms and conditions of repayments.

	Payments and other charges		Receipts and other credits		
	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation	
	April 1/2007				March 31/2008
	\$	\$	\$	\$	\$
NON-BUDGETARY LOANS⁽³⁾—					
(a) 1 to 5 year term, 0 percent (London Interbank Offered Rate (LIBOR)) interest per annum, with final repayments in December 2010:					
Cameroun	939,897			101,904	837,993
Mexico	1,540,274		1,346,821	193,453	
	2,480,171		1,346,821	295,357	837,993
(b) 6 to 10 year term, 0.5 percent to 9.0 percent interest per annum, with final repayments between March 2007 and June 2014:					
Argentina	30,608,532			3,264,418	27,344,114
Congo	1,374,755			149,053	1,225,702
Jamaica	253,547	24,818	278,365		
Sudan	4,452,509			482,751	3,969,758
	36,689,343	24,818	278,365	3,896,222	32,539,574
(c) 11 to 15 year term, 0.5 percent (LIBOR) to 5.1 percent (LIBOR) interest per annum, with final repayments between April 2018 and November 2024:					
Indonesia		3,501,991	846,206	372,754	2,283,031
Kenya	768,189	122,299			890,488
Pakistan	7,632,900		131,436	826,614	6,674,850
Venezuela	91,001,734		8,191,709	9,757,704	73,052,321
	99,402,823	3,624,290	9,169,351	10,957,072	82,900,690
Insurance claims paid during the year:					
Cuba	30,235,402		11,400,000		18,835,402
Haiti	373,129				373,129
Russia	13,259,120			787,049	12,472,071
	43,867,651		11,400,000	787,049	31,680,602
Total—Non-budgetary loans	182,439,988	3,649,108	22,194,537	15,935,700	147,958,859
BUDGETARY LOANS⁽³⁾—					
(a) 16 to 20 year term, 0 percent interest per annum, with final repayment in March 2011:					
Thailand	6,666,303		1,801,036	413,492	4,451,775
(b) 21 to 25 year term, 0 percent to 3.0 percent interest per annum, with final repayments between November 2015 and April 2018:					
Algeria	6,118,000		568,000		5,550,000
Indonesia	30,901,094		6,704,442	2,705,653	21,490,999
	37,019,094		7,272,442	2,705,653	27,040,999

	Payments and other charges			Receipts and other credits		March 31/2008
	April 1/2007	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation	
(c) 31 to 55 year term, 0 percent to 8.97 percent interest per annum, with final repayments between December 2010 and February 2045:						
Cameroun	13,473,572				1,460,834	12,012,738
China	532,825,616	3,580,546		11,338,776	57,191,164	467,876,222
Egypt	10,322,125			325,910	333,686	9,662,529
Gabon	9,582,614			256,920	1,037,083	8,288,611
India	54,064,060			724,581	6,455,596	46,883,883
Jamaica	6,645,119			186,318	722,244	5,736,557
Kenya	6,775,321			201,401	953,776	5,620,144
Morocco	93,786,442			2,656,782	10,150,060	80,979,600
Morocco	111,632,986			2,818,240	12,088,907	96,725,839
Turkey	839,107,855	3,580,546		18,508,928	90,393,350	733,786,123
Total—Budgetary loans	882,793,252	3,580,546		27,582,406	93,512,495	765,278,897
Subtotal	1,065,233,240	7,229,654		49,776,943	109,448,195	913,237,756
Less: portion expensed due to concessionary terms	689,679,860	25,068,863				664,610,997
Total	375,553,380	32,298,517		49,776,943	109,448,195	248,626,759

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

⁽¹⁾ Payments or other charges may include transactions such as loans, adjustments, etc.

⁽²⁾ Receipts or other credits may include transactions such as repayments, forgiveness, etc.

⁽³⁾ Prior to April 1, 1987, these loans were authorized by miscellaneous non-budgetary authorities. Subsequently they were authorized by miscellaneous budgetary authorities.

Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Loans are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms. No new loans have been issued since April 1, 1986.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments.

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

	April 1/2007	Payments and other charges	Receipts and other credits ⁽¹⁾	March 31/2008
	\$	\$	\$	\$
(a) 30 year term, 7 year grace period, 3 percent interest per annum, with final repayment in March 2005:				
Cuba	9,547,012			9,547,012
(b) 35 year term, 4 year grace period, 5 percent interest per annum, semi-annual interest repayments with first principal repayment due January 2017 and final repayment in July 2026:				
Egypt	44,995,933			44,995,933
(c) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	7,228,339		614,689	6,613,650
Argentina	186,667		18,667	168,000
Bolivia	635,926		42,395	593,531
Brazil	250,963		20,914	230,049
Chile	1,029,650		98,062	931,588
Colombia	289,387		26,308	263,079
Dominican Republic	3,886,466		236,046	3,650,420
Ecuador	4,457,029		304,919	4,152,110
Guatemala	2,031,403		150,050	1,881,353
Indonesia	195,918,378		10,438,676	185,479,702
Malaysia	1,545,688		62,935	1,482,753
Malta	424,980		25,000	399,980
Mexico	27,714		2,772	24,942
Morocco	8,087,398		879,002	7,208,396
Myanmar (Burma)	8,306,202			8,306,202
Pakistan	447,507,534			447,507,534
Paraguay	199,961		19,996	179,965
Peru	41,015		3,729	37,286
Philippines	1,743,427		97,159	1,646,268
Sri Lanka	92,118,294		5,539,801	86,578,493
Thailand	18,786,792		847,120	17,939,672
Tunisia	56,830,140		4,943,595	51,886,545
	851,533,353		24,371,835	827,161,518
(d) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	20,544,006		1,867,636	18,676,370
Subtotal	926,620,304		26,239,471	900,380,833
Less: portion expensed due to concessionary terms	605,296,939	13,987,511	3,281,980	594,591,408
Total	321,323,365	13,987,511	29,521,451	305,789,425

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

(1) Receipts and other credits may include transactions such as repayments, forgiveness, etc.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represents a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 11.6 (Section 11 of this volume).

Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenses through the allowance for valuation when the economic value is reduced due to their concessionary terms.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. The revaluation amount represents the conversion of foreign currency balances to the year-end closing rates of exchange. Balances denominated in United States dollars were converted to Canadian dollars at year-end exchange rate of (\$1 US/\$1.0265 Cdn).

Tables 11.4 and 11.6 (Section 11 of this volume) present additional information on contractual obligations and contingent liabilities for international organizations that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The notes payable outstanding at year end of \$379,470,510 (\$475,633,843 in 2007) are reported in Table 5.3 (Section 5 of this volume).

TABLE 9.13
INTERNATIONAL ORGANIZATIONS

	Payments and other charges		Receipts and other credits		March 31/2008
	April 1/2007	Participation or other charges	Reimbursements or other credits	Revaluation	
	\$	\$	\$	\$	\$
Capital subscriptions ⁽¹⁾ —					
Finance—					
European Bank for Reconstruction and Development	249,621,828			27,694,922	221,926,906
International Bank for Reconstruction and Development (World Bank)	385,453,456			40,945,114	344,508,342
International Finance Corporation	93,917,473			10,419,910	83,497,563
Multilateral Investment Guarantee Agency	12,391,456			1,374,801	11,016,655
	741,384,213			80,434,747	660,949,466
Foreign Affairs and International Trade—					
Canadian International Development Agency—					
African Development Bank	115,240,392			5,780,516	109,459,876
Asian Development Bank	178,975,397			16,366,635	162,608,762
Caribbean Development Bank	21,915,852			1,738,986	20,176,866
Inter-American Development Bank	207,533,568			22,657,164	184,876,404
	523,665,209			46,543,301	477,121,908
	1,265,049,422			126,978,048	1,138,071,374

TABLE 9.13

INTERNATIONAL ORGANIZATIONS—*Concluded*

	Payments and other charges			Receipts and other credits		March 31/2008
	April 1/2007	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	
	\$	\$	\$	\$	\$	\$
Loans and advances—						
Finance—						
Global Environment Facility ⁽²⁾	10,000,000					10,000,000
International Development Association ⁽²⁾	7,493,378,061	318,280,000				7,811,658,061
International Monetary Fund—Poverty Reduction and Growth Facility ⁽¹⁾	365,314,730			30,920,481	13,360,558	321,033,691
	7,868,692,791	318,280,000		30,920,481	13,360,558	8,142,691,752
Foreign Affairs and International Trade—						
International organizations and associations ⁽¹⁾ —						
Berne Union of the World Intellectual Property Organization	39,192					39,192
Customs Co-operation Council	9,662					9,662
Food and Agriculture Organization	1,051,200					1,051,200
General Agreement on Tariffs and Trade	48,806					48,806
International Maritime Organization	2,202					2,202
International Atomic Energy Agency	447,110					447,110
International Civil Aviation Organization	200,429					200,429
Paris Union of the World Intellectual Property Organization	100,989					100,989
United Nations Educational, Scientific and Cultural Organization	872,987					872,987
United Nations organizations	3,632,480					3,632,480
World Health Organization	181,122					181,122
	6,586,179					6,586,179
Canadian International Development Agency—						
International financial institutions ⁽²⁾ —						
African Development Bank	1,718,896			125,000		1,593,896
African Development Fund	1,836,154,366	88,846,035			9,607,493	1,915,392,908
Andean Development Corporation	2,062,500			125,000		1,937,500
Asian Development Bank—Special	27,027,000					27,027,000
Asian Development Fund	1,868,753,025	52,794,285				1,921,547,310
Caribbean Development Bank—						
Agricultural Development Fund	2,000,000					2,000,000
Caribbean Development Bank—						
Commonwealth Caribbean Regional	4,618,400				512,400	4,106,000
Caribbean Development Bank—Special	188,955,605	13,585,000			1,607,655	200,932,950
Central American Bank for Economic Integration	803,280			76,500		726,780
Global Environment Facility Trust Fund	392,140,000	36,270,000				428,410,000
Inter-American Development Bank—Fund for Special Operations	361,199,703	879,048			23,144,874	338,933,877
Multilateral Investment Fund	20,856,838	6,316,667				27,173,505
International Bank for Reconstruction and Development	23,092,000				2,562,000	20,530,000
International Fund for Agriculture Development	204,532,116	12,425,640				216,957,756
International Monetary Fund	12,665,307				1,405,185	11,260,122
Montreal Protocol Multilateral Fund	71,057,680	4,794,373			3,418,277	72,433,776
	5,017,636,716	215,911,048		326,500	42,257,884	5,190,963,380
	12,892,915,686	534,191,048		31,246,981	55,618,442	13,340,241,311
Subtotal	14,157,965,108	534,191,048		31,246,981	182,596,490	14,478,312,685
Less: portion expensed due to concessionary terms	2,550,594	166,492				2,384,102
Total	14,155,414,514	534,357,540		31,246,981	182,596,490	14,475,928,583

⁽¹⁾ Loans and investments made prior to April 1, 1986 which were authorized by non-budgetary authorities.⁽²⁾ Loans and investments made since April 1, 1986 which were authorized by budgetary authorities.

European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year-end, Canada has subscribed to 68,000 shares of the EBRD's authorized capital valued at \$828.6 million US. Only \$216.2 million US or about 26 per cent of Canada's share subscription is "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the *Act*. Each payment to the EBRD is comprised of cash and a promissory note.

As at March 31, 2008, Canada had paid-in shares valued at \$216,197,668 US.

Canada's contingent liability for the callable portion of its shares is \$612,420,000 US.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2008, Canada has subscribed to 44,795 shares. The total value of these shares is \$5,403,844,825 US, of which \$319,633,987 US plus \$16,404,055 Cdn has been paid-in. The remaining portion is callable.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$5,069 million US.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2008, Canada has subscribed to 81,342 shares. These shares have a total value of \$81,342,000 US, all of which has been paid-in.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2008, Canada has subscribed to 5,225 shares. The total value of these shares is \$56,534,500 US, of which \$10,732,250 US is paid-in and the remaining portion is callable.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$45,802,250 US.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Vote L35, *Appropriation Act No. 2, 2007-2008*).

At year-end, authority had been granted for subscriptions of 8,175 paid-in shares and 73,473 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2008, Canada's participation to the paid-in capital is \$109,459,876 Cdn for 8,175 paid-in shares and of these paid-in shares, 2,100 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$984,917,646 Cdn and \$177,333,450 US for a total value of \$1,166,950,432 Cdn.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 12,961 paid-in shares and 172,125 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2008, Canada's participation to the paid-in capital is \$162,608,762 Cdn for 12,961 paid-in shares. Of these paid-in shares, 10,591 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$1,533,210,533 US and \$596,976,219 Cdn for a total value of \$2,170,816,831 Cdn.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 2,278 paid-in shares and 8,124 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2008, Canada's participation to the paid-in capital is \$20,176,866 Cdn for 2,278 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$49,001,856 US for a total value of \$50,300,405 Cdn.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 14,397 paid-in shares and 320,490 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2008, Canada's participation to the paid-in capital is \$184,876,404 Cdn for 14,397 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$3,866,208,680 US for a total value of \$3,968,663,210 Cdn.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

As at March 31, 2008, advances to the GEF amounted to \$10,000,000 Cdn.

International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts (including Finance Votes L10 and L10a, *Appropriation Acts No. 2 and No. 3, 2007-2008*). The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2008, Canada's total participation in IDA amounted to \$7,811,658,061 Cdn.

International Monetary Fund—Poverty Reduction and Growth Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at \$550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 700 million.

As at March 31, 2008, Canada has lent a total of 700,000,000 SDR to the Poverty Reduction and Growth Facility. Of this amount, 509,823,177 SDR has been repaid. The outstanding balance of 190,176,823 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR/\$1.68808 Cdn). During the year, transactions included a loan in cash, repayments and an exchange valuation adjustment.

Canada has also made budgetary contributions towards an interest subsidy amounting to 189,997,586 SDR, which do not appear in Table 9.13.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Vote L30, *Appropriation Act No. 2, 2007-2008*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.

Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of these loans is reduced due to their concessionary terms.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments

TABLE 9.14
PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/2007	Payments and other charges	Receipts and other credits	March 31/2008
	\$	\$	\$	\$
NEWFOUNDLAND AND LABRADOR—				
Atlantic Canada Opportunities Agency—				
Loans to enterprises in Newfoundland and				
Labrador	456,680			456,680
Finance—				
Federal-provincial fiscal arrange-				
ments	506,790,892	4,198,500	62,046,858	448,942,534
Municipal Development and Loan				
Board	321,239		5,613	315,626
Winter capital projects fund	2,836,758			2,836,758
	509,948,889	4,198,500	62,052,471	452,094,918
Total Newfoundland and Labrador	510,405,569	4,198,500	62,052,471	452,551,598
NOVA SCOTIA—				
Finance—				
Federal-provincial fiscal arrange-				
ments	292,234,926	7,643,250	13,455,792	286,422,384
Total Nova Scotia	292,234,926	7,643,250	13,455,792	286,422,384
PRINCE EDWARD ISLAND—				
Finance—				
Federal-provincial fiscal arrange-				
ments	33,061,958	1,127,250	34,744,074	(554,866)
Municipal Development and Loan				
Board	67,440		23,130	44,310
Winter capital projects fund	63,079			63,079
Total Prince Edward Island	33,192,477	1,127,250	34,767,204	(447,477)
NEW BRUNSWICK—				
Finance—				
Federal-provincial fiscal arrange-				
ments	181,353,284	6,136,500	28,572,966	158,916,818
Industry—				
Atlantic Provinces Power Development				
Act	1,782,655	33,975	684,535	1,132,095
Total New Brunswick	183,135,939	6,170,475	29,257,501	160,048,913
QUEBEC—				
Finance—				
Federal-provincial fiscal arrange-				
ments	2,453,897,687	707,871,093	1,442,364,696	1,719,404,084
Municipal Development and Loan				
Board	258,990		258,990	
Total Quebec	2,454,156,677	707,871,093	1,442,623,686	1,719,404,084

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/2007	Payments and other charges	Receipts and other credits	March 31/2008
	\$	\$	\$	\$
ONTARIO—				
Finance—				
Federal-provincial fiscal arrange- ments	(95,515,500)	95,515,500	196,839,750	(196,839,750)
Mutual fund capital gain refund over- payments	930,970,330		132,995,761	797,974,569
Total Ontario	835,454,830	95,515,500	329,835,511	601,134,819
MANITOBA—				
Finance—				
Federal-provincial fiscal arrange- ments	32,700,004	9,577,500	16,842,246	25,435,258
Mutual fund capital gain refund over- payments	63,668,655		9,095,522	54,573,133
Total Manitoba	96,368,659	9,577,500	25,937,768	80,008,391
SASKATCHEWAN—				
Finance—				
Federal-provincial fiscal arrange- ments	358,218,792	23,310,750	39,839,400	341,690,142
Municipal Development and Loan Board	292		292	
Total Saskatchewan	358,219,084	23,310,750	39,839,692	341,690,142
ALBERTA—				
Finance—				
Federal-provincial fiscal arrange- ments	237,500,696	343,965,750	219,122,304	362,344,142
Total Alberta	237,500,696	343,965,750	219,122,304	362,344,142
BRITISH COLUMBIA—				
Finance—				
Federal-provincial fiscal arrange- ments	506,247,146	47,806,350	117,671,454	436,382,042
Total British Columbia	506,247,146	47,806,350	117,671,454	436,382,042
YUKON TERRITORY—				
Finance—				
Federal-provincial fiscal arrange- ments	1,058,250		1,299,000	(240,750)
Total Yukon Territory	1,058,250		1,299,000	(240,750)
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial fiscal arrange- ments	7,065,750		13,648,500	(6,582,750)
Total Northwest Territories	7,065,750		13,648,500	(6,582,750)
NUNAVUT—				
Finance—				
Federal-provincial fiscal arrange- ments	(428,250)	428,250	396,750	(396,750)
Total Nunavut	(428,250)	428,250	396,750	(396,750)
Subtotal	5,514,611,753	1,247,614,668	2,329,907,633	4,432,318,788
Less: portion expensed due to concessionary terms	871,339,000	182,707,376		688,631,624
Total	4,643,272,753	1,430,322,044	2,329,907,633	3,743,687,164

Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40 percent of the shares. In an agreement dated March 29, 1989, the Newfoundland government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accepts these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Atlantic Canada Opportunities Agency.

The remaining loans are deemed unrecoverable and parliamentary authority will be sought to write off the balance.

Federal-provincial fiscal arrangements

These amounts represent underpayments and overpayments in respect of provincial equalization entitlements under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements Act*, and other statutory authority. The underpayments are non-interest bearing and are paid in subsequent years.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.375 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between April 1, 2008 and March 1, 2009.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5 percent to 8.5 percent per annum, and are repayable in equal annual instalments, with final instalments due March 31, 2011.

Mutual fund capital gain refund overpayments

These amounts represent overpayments made to provinces under tax collection agreements for tax years 1997 to 1999 stemming from the misclassification of mutual fund trust capital gains refunds. Recoveries are non-interest bearing and will take place over a 10-year period which started in 2004-2005.

Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

TABLE 9.15
OTHER LOANS, INVESTMENTS AND ADVANCES

	April 1/2007	Payments and other charges	Receipts and other credits	March 31/2008
	\$	\$	\$	\$
Unconditionally repayable contributions—				
Atlantic Canada Opportunities Agency	366,076,357	29,037,311	51,358,574	343,755,094
Economic Development Agency of Canada for the Regions of Quebec	292,403,613	41,844,530	87,908,489	246,339,654
Indian Affairs and Northern Development	1,118,800	441,565		1,560,365
Industry	209,567,891	107,550,389	35,549,953	281,568,327
Natural Resources	39,978,402			39,978,402
Western Economic Diversification	31,476,699	76,468	7,432,791	24,120,376
Subtotal	940,621,762	178,950,263	182,249,807	937,322,218
Less: portion expended due to concessionary terms	52,078,305	55,464,028	42,091,501	38,705,778
Total—Unconditionally repayable contributions	888,543,457	234,414,291	224,341,308	898,616,440
Loans and accountable advances—				
Foreign Affairs and International Trade—				
Missions abroad	18,350,054	372,846,007	364,900,352	26,295,709
Personnel posted abroad	15,160,663	17,940,118	18,616,943	14,483,838
	33,510,717	390,786,125	383,517,295	40,779,547
National Defence—				
Imprest accounts, standing advances and authorized loans	30,658,800	1,049,380,872	1,039,651,708	40,387,964
Other departments—				
Miscellaneous accountable advances	14,424,397		369,041	14,055,356
Miscellaneous accountable imprest and standing advances	11,476,112	6,146,912		17,623,024
	25,900,509	6,146,912	369,041	31,678,380
Total—Loans and accountable advances	90,070,026	1,446,313,909	1,423,538,044	112,845,891
Other—				
Agriculture and Agri-Food—				
Construction of multi-purpose exhibition buildings	62,084	1,443	11,204	52,323
National Marketing Programs	115,887,404	7,306,578		123,193,982
	115,949,488	7,308,021	11,204	123,246,305
Canadian Heritage—				
Cultural property				
Citizenship and Immigration—				
Immigration loans	38,080,246	12,418,593	16,109,029	34,389,810
Finance—				
Canadian Commercial Bank	43,132,429			43,132,429
Financial Consumer Agency of Canada—				
Advances		4,000,000	4,000,000	
	43,132,429	4,000,000	4,000,000	43,132,429

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Continued*

	April 1/2007	Payments and other charges	Receipts and other credits	March 31/2008
	\$	\$	\$	\$
Fisheries and Oceans—				
Canadian producers of frozen groundfish	128,315			128,315
Haddock fishermen	1,343,337			1,343,337
	1,471,652			1,471,652
Foreign Affairs and International Trade—				
Development of export trade (loans administered by Export Development Canada)	2,321,061,272	3,103,322	434,075,249	1,890,089,345
Human Resources and Skills Development—				
Canada Student Loans Program	9,876,457,557	2,487,163,318	1,456,014,260	10,907,606,615
Provincial workers' compensation boards	13,013,001	67,000		13,080,001
	9,889,470,558	2,487,230,318	1,456,014,260	10,920,686,616
Indian Affairs and Northern Development—				
Aboriginal Business Loan				
Insurance Program	7,276,713		85,000	7,191,713
Council of Yukon First Nations—Elders	8,709,736		716,555	7,993,181
Farm Credit Canada Guarantee				
Loans Program	123,646			123,646
First Nations in British Columbia	366,298,750	25,965,798		392,264,548
Indian Economic Development Fund	46,427			46,427
Indian Economic Development Guarantee				
Loans Program	6,647,851	272	393,303	6,254,820
Inuit Loan Fund	82,836			82,836
Native Claimants	410,657,117	27,246,198	14,398,850	423,504,465
On Reserve Housing Guarantee				
Loans Program	7,936,094	125,502	116,098	7,945,498
Stoney Band Perpetual Loan	389,615			389,615
	808,168,785	53,337,770	15,709,806	845,796,749
Industry—				
Company stock option				
Manufacturing, processing and service industries in Canada	110,000,000			110,000,000
Small Business loans	84,454,466	215,787,961	83,888,079	216,354,348
National Research Council of Canada—				
H. L. Holmes Fund	4,192,217	118,105		4,310,322
	198,646,683	215,906,066	83,888,079	330,664,670
Natural Resources—				
Hibernia Development Project	18,400,000		9,200,000	9,200,000
Nordion International Inc.	74,000,000		4,000,000	70,000,000
	92,400,000		13,200,000	79,200,000
Public Safety and Emergency Preparedness—				
Correctional Service—				
Parolees	3,708	2,160	1,230	4,638
Public Works and Government Services—				
Seized Property Working Capital Account	17,461,372	42,518,826	43,460,476	16,519,722
Transport—				
Canadian Airport Authorities	24,330,381			24,330,381
Saint John Harbour Bridge Authority	22,646,108			22,646,108
St. Lawrence Seaway Management Corporation	167,397			167,397
	47,143,886			47,143,886
Treasury Board—				
Joint Learning Program	95,984	2,305,142	1,418,400	982,726
Veterans Affairs—				
Commonwealth War Graves Commission	68,091		6,975 ⁽¹⁾	61,116
Veterans' Land Act Fund—				
Advances	17,730	1,073	2,367	16,436
	85,821	1,073	9,342	77,552

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/2007	Payments and other charges	Receipts and other credits	March 31/2008
	\$	\$	\$	\$
Other departments—				
Miscellaneous	306,286	30,078		336,364
Subtotal—Other	13,573,478,170	2,828,161,369	2,067,897,075	14,333,742,464
Less: portion expensed due to concessionary terms ⁽²⁾	85,223,626	10,695,181		74,528,445
	13,488,254,544	2,838,856,550	2,067,897,075	14,259,214,019
Add: consolidation adjustment ⁽³⁾	4,518,496,000		394,132,000	4,124,364,000
Total—Other	18,006,750,544	2,838,856,550	2,462,029,075	18,383,578,019
Total	18,985,364,027	4,519,584,750	4,109,908,427	19,395,040,350

⁽¹⁾ This amount represents a revaluation adjustment.

⁽²⁾ In previous years, the portion expensed due to the concessionary terms of certain loans was reported within the allowance for valuation of assets. In the current year, this amount is presented as a reduction to the asset value balances in Table 9.15.

⁽³⁾ Additional information on consolidated Crown corporations and other entities is also provided in Section 4 of this volume.

Unconditionally repayable contributions

Unconditionally repayable contributions are, in substance loans, and are generally made to businesses pursuant to various Acts of Parliament, with various amounts outstanding.

These loans are aimed at stimulating economic development or for assistance. They bear various interest rates, some of which have concessional terms, and are repayable at various due dates with final instalments due within up to 10 years of initial disbursement.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of the loans is reduced due to their concessional terms.

Missions abroad

Non-interest bearing advances have been made for interim financing of expenses at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is \$50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is \$22,500,000.

The closing balance consists of loans to employees, \$11,106,327; advances for medical expenses, \$997,531; advances for workmen's compensation, \$9,565; security and other deposits under Foreign Service Directives, \$771,747 and, school and club debentures, \$1,598,668.

The loans to employees bear interest at rates from 2.75 percent to 5.0 percent per annum, and are repayable over 1 to 4 years, with final instalments between April 1, 2008 and March 1, 2012.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (a) public funds imprest and public funds advance accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and, (d) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is \$120,000,000, as last amended by National Defence Vote L11b, *Appropriation Act No. 4, 2001-2002*.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is \$22,000,000.

Construction of multi-purpose exhibition buildings

The remaining loan has been made to finance the construction of a multi-purpose exhibition building.

The loan is currently in default and will continue to bear interest at a fixed rate of 8.511 percent per annum. The loan is guaranteed by the province; consequently, the province is being contacted to honor the loan guarantee.

National Marketing Programs

Loans made by financial institutions under the *Farm Improvement and Marketing Cooperative Loans Act* and advances made by producer organizations under the *Agricultural Marketing Programs Act* are guaranteed by the Crown. Where the guarantee is honoured, the Crown becomes subrogated to the financial institution's or producer organization's rights to outstanding principal, interest and costs.

Cultural property

Loans were made to designated heritage institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the *Cultural Property Export and Import Act*, or for the purchase of cultural property situated outside Canada which is important to the national heritage.

During the year, the account was closed.

Immigration loans

Section 88 of the *Immigration and Refugee Protection Act* authorizes the making of loans for the purpose of the *Act*.

The total amount authorized to be outstanding at any time is \$110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over 1 to 7 years, with a possible deferment of 2 years, bearing interest at rates from 3.56 percent to 10.718 percent per annum, with final instalments between April 1, 2008 and April 1, 2015, \$34,186,907; and,
- (b) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, non-interest bearing, with final instalments past due, \$202,903.

During the year, loans totalling \$1,596,540 were written off by Citizenship and Immigration Vote 2a, *Appropriation Act No. 3, 2007-2008*.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

Financial Consumer Agency of Canada—Advances

Interest-bearing advances have been made to defray the cost of operation of the Agency pursuant to Section 13(1) of the *Financial Consumer Agency of Canada Act*.

During the year, the advances were repaid in full.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is \$1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to non-sovereign entities, together with their terms and conditions of repayments.

	April 1/2007	Payments and other charges		Receipts and other credits		March 31/2008
		Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation	
	\$	\$	\$	\$	\$	\$
(a) 1 to 5 year term, 8.5 percent interest per annum, with final repayment in April 2000:						
Brazil	3,812,242				413,332	3,398,910
(b) 6 to 10 year term, 8.97 percent to 9.00 percent interest per annum, with final repayment in February 2008:						
Antigua	27,177,982			7,278,958	2,792,222	17,106,802
(c) 11 to 15 year term, 0 percent to 5.89 percent interest per annum, with final repayments between April 2008 and March 2022:						
United States	2,281,803,331			87,211,062	334,839,028	1,859,753,241
(d) 16 to 20 year term, 0 percent interest per annum, with final repayments between June 2012 and November 2014:						
Spain	19,272,003		952,661	700,101		19,524,563
Thailand	3,107,065			502,299	338,247	2,266,519
	22,379,068		952,661	1,202,400	338,247	21,791,082
Subtotal	2,335,172,623		952,661	95,692,420	338,382,829	1,902,050,035
Less: portion expensed due to concessionary terms	14,111,351	2,150,661				11,960,690
Total	2,321,061,272	2,150,661	952,661	95,692,420	338,382,829	1,890,089,345

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

(1) Payments or other charges may include transactions such as loans, adjustments, etc.

(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.

Canada Student Loans Program

Direct loans to students

Loans issued on or after August 1, 2000 are operated under the authority of section 6.1 of the *Canada Student Financial Assistance Act*, which authorizes the Minister of Human Resources and Social Development (Human Resources and Skills Development) to enter into loan agreements directly with any qualifying student. Agreements are subject to the terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Human Resources and Social Development (Human Resources and Skills Development) with the concurrence of the Minister of Finance.

The total amount of loans outstanding may not exceed fifteen billion dollars, except as otherwise provided by an Appropriation Act or other Act of Parliament.

The total amount of loans outstanding as at March 31, 2008 amounts to \$10,530,466,255 (\$9,430,976,993 as at March 31, 2007).

During the year, loans totalling \$395,565 were written off by Human Resources and Skills Development Vote 7b, *Appropriation Act No. 4, 2007-2008*.

Guaranteed and risk-shared student loans

Loans issued prior to August 1, 2000 include loans outstanding which are amounts related to student loans subrogated to the Crown under the *Canada Student Loans Act* and under the *Canada Student Financial Assistance Act*. The total amount of loans outstanding as at March 31, 2008 amounts to \$377,140,360 (\$445,480,564 as at March 31, 2007).

Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the *Act* on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Aboriginal Business Loan Insurance Program

On December 1, 2006, Aboriginal Business Canada, including the Aboriginal Business Loan Insurance Program, formerly a program of Industry Canada, was transferred to the Department of Indian Affairs and Northern Development.

The Aboriginal Business Loan Insurance Program was established under the *Department of Industry, Science and Technology Act*, section 9 and paragraph 15 (1)(b), and Orders in Council PC 1990-370 and PC 1990-371, and amended under the *Department of Industry Act (1995)*, Part IV, paragraph 14 (1)(b).

Non-interest bearing loans have been made to Aboriginal Canadians to increase their commercial enterprise activity as a major step towards enhancing their economic self-reliance, by providing financial and advisory assistance at various stages and for several aspects of enterprise development.

Council of Yukon First Nations—Elders

Loans have been made to the Council of Yukon First Nations, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indian land claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L30, *Appropriation Act No. 2, 2007-2008*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2008, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 2.28 percent to 3.61 percent per annum.

Farm Credit Canada Guarantee Loans Program

The Farm Credit Canada guarantee loans program was discontinued as of November 14, 1989. The last active loan guarantee has expired and no future loan guarantees will be given under this program.

As of March 31, 2008, the outstanding amount represents the remaining defaulted loans reimbursed to the lenders by the Minister. These loans are deemed unrecoverable and the balance will be written off in future years.

First Nations in British Columbia

Loans have been made to First Nations in British Columbia, to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L35, *Appropriation Act No. 2, 2007-2008*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;

(b) loans made before April 1, 2004 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations;

(c) loans made between April 1, 2004 and March 31, 2009 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, shall be interest free, unless the loans become due and payable during this period; and,

(d) loans are due and payable by the First Nations and will pay the loan on the earliest of the following dates:

- i. date on which the treaty is settled;
- ii. twelfth anniversary of the first loan advance to the First Nations under the earliest First Nations' funding agreement;
- iii. seventh anniversary after the signing of an agreement-in-principle, or;
- iv. date the federal minister demands payment of the loans due to an event of default under this agreement or under any First Nations' funding agreement.

The interest-bearing and non-interest bearing portions of the loans outstanding at year end are \$54,059,828 and \$338,204,720 respectively. Rates are from 2.2787 percent to 5.185 percent per annum for the interest-bearing portion.

Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is \$48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97*.

All outstanding loans bear interest at rates from 7 percent to 11.25 percent per annum.

Indian Economic Development Guarantee Loans Program

The Indian Economic Development Guarantee authority, established under Vote L53(b), *Appropriation Act No. 1, 1970*, amended under P.C. 1977-3608, authorized the department to guarantee loans for Indian businesses on a risk-sharing basis with commercial lenders. The guarantee level is not to exceed at any time \$60,000,000, less the total amount of payments made to implement previous guarantees under that authority.

Simple interest, usually based on a percentage plus the prime rate, will accrue on the debt after payout. All payments, including accrued interest, remain as a debt of the client until recovered in full.

Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or to corporations under provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is \$6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No. 4, 1995-96*.

The remaining loan bears interest at a rate of 5.50 percent per annum.

Native Claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L30, *Appropriation Act No. 2, 2007-2008*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable as to principal and interest on the date on which the claim is settled, or on a date fixed in the agreement.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are \$130,568,145 and \$292,936,320 respectively. Rates are from 2.13 percent to 11.89 percent per annum for the interest-bearing portion.

On Reserve Housing Guarantee Loans Program

On Reserve Housing guarantees provide needed support to Indian or Indian bands residing on reserves or crown land. Reserves are, as such, non mortgageable and the ministerial guarantee provides security to the lending institution in the event of a default by the client.

The total amount authorized to be outstanding at any time is \$1.7 billion, as last amended by Indian Affairs and Northern Development Vote 5, *Appropriation Act No. 3, 1972*, Indian Affairs and Northern Development Vote 5d, *Appropriation Act No. 1, 1977* and Indian Affairs and Northern Development Vote 6b, *Appropriation Act No. 3, 1993-94*.

If a loan made under the Minister's guarantee goes into default, the lender has recourse to the Minister for reimbursement. In 1987, a reserve for losses of \$2 million per annum was established within the department's reference levels to cover all Guarantee Loan Programs administered by Indian Affairs and Northern Development. Such payments remain a debt of the First Nation to the Crown and interest is accrued and capitalized on these debts at the contract interest rate applicable at the time the loan was assigned to the Minister. Recovery of the debt is made to the extent possible, from the security used as collateral, such as trust money or land claim funds, or through repayment agreements.

Stoney Band Perpetual Loan

In 1946, loans were made to Stoney Band of Alberta for land acquisition beyond their treaty entitlement.

A loan not exceeding \$500,000 was made to purchase additional land. Under the terms of the agreement, as stated in Treasury Board Minutes, P.C. 2/1437 dated April 11, 1946, the Band assigned monies accruing to them, from the rental of their water resources to provide interest payments at the rate of 3 percent annually on the amount of the loan that had actually been expended. In the same agreement, the Band resolved that the Department allots \$200,000 to the Pekisko Group, and \$300,000 for the additions to Morley Reserve.

Company stock option

Pursuant to section 14 of the *Department of Industry Act*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

- (a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,
 - i. it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or
 - ii. it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and
- (b) to authorize the sale or other disposition of any capital stock acquired.

During the year, additional purchases were authorized by Industry Vote L15, *Appropriation Act No. 2, 2007-2008*.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, additional loans were authorized by Industry Vote L20, *Appropriation Act No. 2, 2007-2008*.

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

Small Business loans

This account records money owed to the Government by borrowers upon default of loans that are subject to statutory authorities, pursuant to the *Small Business Loans Act* (SBLA), the *Canada Small Business Financing Act* (CSBFA) and the capital leasing pilot project. These authorities provide for the payment of claims or the sharing of loan losses between lenders and the Government.

H. L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Hibernia Development Project

Loans have been made to facilitate the implementation of the Hibernia Development Project pursuant to section 14 of the *Department of Industry Act*.

Loan agreements were signed between Canada and each of the three companies involved in the 1993 purchase of Gulf Canada's Hibernia share. Loans of \$132 million were provided to owners to assist in offsetting the tax consequences of not being able to use the deductions generated by the Hibernia Development Project in the calculation of the companies' taxable income.

Loans in the amount of \$66 million were made on June 30, 1995 as authorized by Natural Resources Vote L15, *Appropriation Acts No. 1 and No. 2, 1995-96*. The remaining \$66 million was loaned on July 2, 1996.

Loans are interest-free and are repayable in 10 equal annual instalments commencing June 30, 1999, with the final instalment on June 30, 2008.

Nordion International Inc.

A \$100 million loan has been made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is \$50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling \$500 were forgiven pursuant to Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*.

Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is \$50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

Canadian Airport Authorities

The loans stems from agreements regarding the transfer of chattels and consumable stock to individuals authorities (13) upon transfer of the management, operation and maintenance responsibilities to the authority under the National Airports Policy.

The loans portfolio consists of 13 non-interest bearing loans to Canadian Airport Authorities issued in the years 1997-2003. Due to a change in policy practices, a decision was made to forgive the remaining repayments owed and an authority approval will be requested.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

The remaining loan bears interest at rates from 7 percent to 9.5 percent per annum, and is repayable at monthly rates, with the final instalment of the existing terms being March 2009.

Joint Learning Program

Advances have been made to the Public Service Alliance of Canada (PSAC) for the Joint Learning Program (JLP). In October 2004, a Memorandum of Understanding between the Treasury Board and PSAC was included in the collective bargaining agreements to provide funding for a JLP. The JLP is a partnership between PSAC and the Public Service Human Resources Management Agency of Canada (PSHRMAC). It is intended to provide joint union-management learning opportunities in areas where both parties have roles and responsibilities, and for which the Employer does not already have a legal obligation to provide training.

Payments are made to PSAC under Vote 20 and are authorized under the terms of reference of the Program. The terms of reference include the program costs, funding conditions, payment conditions, timelines, as well as a schedule of payments. The schedule of payments provides for a 2-month advance from TBS to PSAC to provide for program delivery costs. When actual expenses are reported every two months, the advance is reversed and the expenditure is recorded.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

Veterans' Land Act Fund

Advances

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is \$605,000,000.

Allowance for conditional benefits

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenses and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Other departments—Miscellaneous

This account represents amounts outstanding in the hands of agencies and individuals, at year end. This group records loans, investments and advances not classified elsewhere.

Consolidation adjustment

The consolidation adjustment reflects the total loans, investments and advances held by Crown corporations and other consolidated entities. These mainly include investments such as bonds, money market funds and fixed income securities.

Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 10

2007-2008

PUBLIC ACCOUNTS OF CANADA

Non-Financial Assets

CONTENTS

	<i>Page</i>
Non-financial assets	10.2
Tangible capital assets	10.4
Vehicles	10.6
Assets under capital leases	10.6

NON-FINANCIAL ASSETS

Non-financial assets are assets that have an economic life that extends beyond the accounting period and that are intended for consumption in the normal course of operations. They are converted into expense in future periods and include tangible capital assets, inventories, and prepaid expenses.

Tangible capital assets consist of acquired, built, developed or improved tangible assets, which are intended to be used on a continuous basis and are not intended for sale in the ordinary course of business. For financial reporting purposes, tangible capital assets are grouped in the following categories: land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements, assets under construction, and assets under capital leases.

Inventories are items of tangible property that are to be used in the delivery of program outputs. Some revolving funds and a few departments may have inventories held for resale to parties outside the Government.

Prepaid expenses are disbursements made, pursuant to a contract, before the completion of the work, delivery of the goods or rendering of the service or advance payments under the terms of contribution agreements.

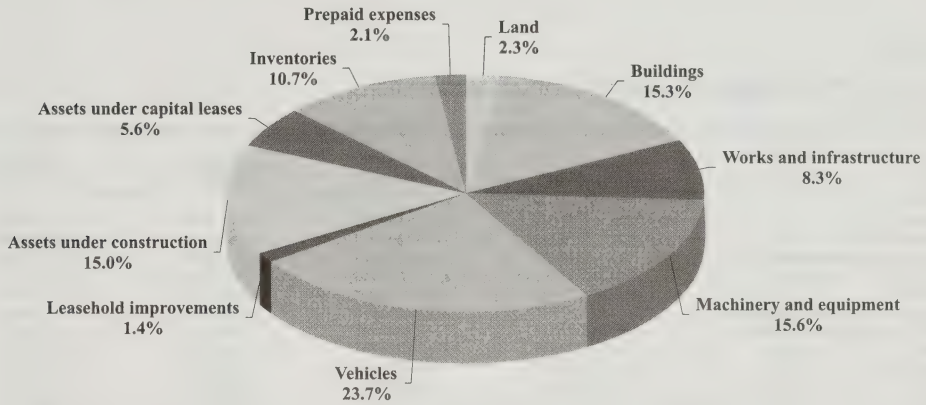
Table 10.1 presents the non-financial assets by category.

TABLE 10.1

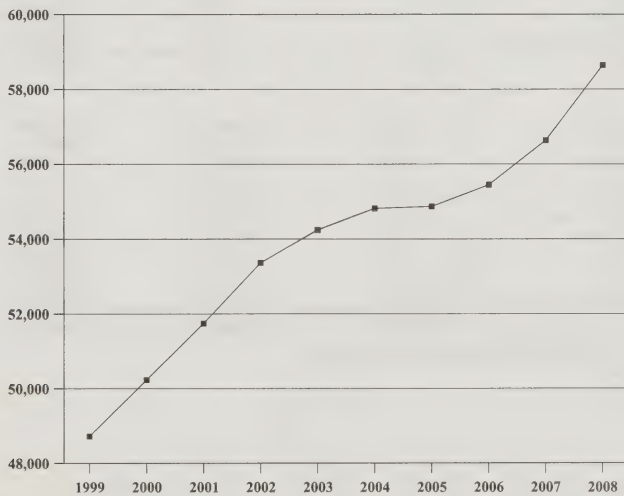
NON-FINANCIAL ASSETS BY CATEGORY

(in thousands of dollars)

	March 31/2008	March 31/2007
Net tangible capital assets, Table 10.2		
Land	1,369,900	1,398,735
Buildings	8,965,660	9,111,430
Works and infrastructure	4,859,472	4,845,589
Machinery and equipment	9,170,501	8,668,635
Vehicles, Table 10.3	13,892,467	13,332,957
Leasehold improvements	806,081	757,995
Assets under construction	8,799,033	7,813,395
Assets under capital leases, Table 10.4	3,311,841	3,106,963
Inventories	51,174,955	49,035,699
Prepaid expenses	6,248,072	5,987,631
Prepaid expenses	1,220,720	1,613,162
Total	58,643,747	56,636,492

CHART 10A**NON-FINANCIAL ASSETS BY CATEGORY AT MARCH 31, 2008****CHART 10B****NON-FINANCIAL ASSETS AT MARCH 31**

(in millions of dollars)



Tangible Capital Assets

Table 10.2 presents tangible capital assets by main custodian ministries.

TABLE 10.2

TANGIBLE CAPITAL ASSETS BY MAIN CUSTODIAN MINISTRIES

(in thousands of dollars)

	Land	Buildings	Works and infrastructure	Machinery and equipment
Capital assets at cost				
Environment.....	182,079	848,268	2,321,454	738,275
Fisheries and Oceans.....	20,365	497,929	1,896,246	456,908
Foreign Affairs and International Trade.....	240,538	1,133,125	2,642	144,265
Industry.....	12,507	774,596	26,728	2,797,327
National Defence.....	78,022	6,023,964	1,733,920	12,365,856
Public Safety and Emergency Preparedness.....	62,948	2,550,058	464,986	956,017
Public Works and Government Services.....	197,618	3,121,971	861,552	203,082
Transport.....	200,939	988,835	2,879,035	215,417
Other ministries.....	27,505	1,270,159	61,739	2,499,111
	<i>1,022,521</i>	<i>17,208,905</i>	<i>10,248,302</i>	<i>20,376,258</i>
Consolidated Crown corporations and other entities.....	347,379	1,723,750	1,063,431	2,708,088
Gross total capital assets	1,369,900	18,932,655	11,311,733	23,084,346
Accumulated amortization				
Environment.....		551,171	1,528,370	528,620
Fisheries and Oceans.....		307,686	975,724	340,817
Foreign Affairs and International Trade.....		526,902	36	110,562
Industry.....		417,206	17,155	1,621,797
National Defence.....		2,582,735	1,028,637	6,997,603
Public Safety and Emergency Preparedness.....		1,084,897	279,198	567,652
Public Works and Government Services.....		2,080,906	357,971	166,626
Transport.....		613,163	1,650,778	139,524
Other ministries.....		799,455	25,632	1,623,589
		<i>8,964,121</i>	<i>5,863,501</i>	<i>12,096,790</i>
Consolidated Crown corporations and other entities.....		1,002,874	588,760	1,817,055
Total accumulated amortization		9,966,995	6,452,261	13,913,845
Total net capital assets				
Environment.....	182,079	297,097	793,084	209,655
Fisheries and Oceans.....	20,365	190,243	920,522	116,091
Foreign Affairs and International Trade.....	240,538	606,223	2,606	33,703
Industry.....	12,507	357,390	9,573	1,175,530
National Defence.....	78,022	3,441,229	705,283	5,368,253
Public Safety and Emergency Preparedness.....	62,948	1,465,161	185,788	388,365
Public Works and Government Services.....	197,618	1,041,065	503,581	36,456
Transport.....	200,939	375,672	1,228,257	75,893
Other ministries.....	27,505	470,704	36,107	875,522
	<i>1,022,521</i>	<i>8,244,784</i>	<i>4,384,801</i>	<i>8,279,468</i>
Consolidated Crown corporations and other entities.....	347,379	720,876	474,671	891,033
Total net capital assets	1,369,900	8,965,660	4,859,472	9,170,501

Comparative figures have been restated to conform to the current year's presentation.

(1) Details can be found in Table 10.3.

(2) Details can be found in Table 10.4.

Vehicles ⁽¹⁾	Leasehold improvements	Assets under construction	Assets under capital leases ⁽²⁾	Total March 31/2008	Total March 31/2007
137,640	35,899	251,240	18,213	4,533,068	4,400,801
1,736,035	540,188	303,384	525	5,451,580	5,370,100
129,030	166,110	89,800		1,905,510	1,687,865
27,957	48,288	208,043	69,555	3,965,001	3,774,021
28,727,904	20,388	5,267,533	1,122,168	55,339,755	51,007,948
562,170	37,733	478,534		5,112,446	4,833,912
9,835	406,111	1,168,114	2,107,380	8,075,663	7,738,276
788,672	15,372	101,375	818,820	6,008,465	6,017,293
151,039	309,408	562,620	24,251	4,905,832	4,458,325
32,270,282	1,579,497	8,430,643	4,160,912	95,297,320	89,288,541
1,227,487	247,270	368,390	546,491	8,232,286	8,191,271
33,497,769	1,826,767	8,799,033	4,707,403	103,529,606	97,479,812
100,083	21,124		4,370	2,733,738	2,626,900
1,230,232	330,694		132	3,185,285	3,066,287
23,843	72,360			733,703	657,181
20,476	15,374		9,115	2,101,123	1,920,560
16,422,108	7,940		348,916	27,387,939	24,870,460
298,848	8,309			2,238,904	2,040,805
5,279	207,628		689,286	3,507,696	3,393,526
563,457	8,123		88,706	3,063,751	2,939,602
92,124	203,558		13,335	2,757,693	2,492,441
18,756,450	875,110		1,153,860	47,709,832	44,007,762
848,852	145,576		241,702	4,644,819	4,436,351
19,605,302	1,020,686		1,395,562	52,354,651	48,444,113
37,557	14,775	251,240	13,843	1,799,330	1,773,901
505,803	209,494	303,384	393	2,266,295	2,303,813
105,187	93,750	89,800		1,171,807	1,030,684
7,481	32,914	208,043	60,440	1,863,878	1,853,461
12,305,796	12,448	5,267,533	773,252	27,951,816	26,137,488
263,322	29,424	478,534		2,873,542	2,793,107
4,556	198,483	1,168,114	1,418,094	4,567,967	4,344,750
225,215	7,249	101,375	730,114	2,944,714	3,077,691
58,915	105,850	562,620	10,916	2,148,139	1,965,884
13,513,832	704,387	8,430,643	3,007,052	47,587,488	45,280,779
378,635	101,694	368,390	304,789	3,587,467	3,754,920
13,892,467	806,081	8,799,033	3,311,841	51,174,955	49,035,699

Vehicles

Table 10.3 presents the details of vehicles by sub-category.

TABLE 10.3

VEHICLES BY SUB-CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2008	March 31/2007
Ships and boats	15,078,193	7,728,402	7,349,791	7,402,787
Aircraft	13,965,013	9,041,021	4,923,992	4,359,546
Motor vehicles	1,947,928	1,171,471	776,457	731,232
Military vehicles	1,441,269	993,821	447,448	418,685
Other vehicles	1,065,366	670,587	394,779	420,707
Total	33,497,769	19,605,302	13,892,467	13,332,957

Assets under Capital Leases

Table 10.4 presents the details of assets under capital leases by main category.

TABLE 10.4

ASSETS UNDER CAPITAL LEASES BY MAIN CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2008	March 31/2007
Land	44,942		44,942	44,942
Buildings	2,778,361	973,593	1,804,768	1,407,955
Works and infrastructure	818,820	88,705	730,115	738,303
Machinery and equipment	48,532	21,774	26,758	20,395
Vehicles	1,016,748	311,490	705,258	895,368
Total	4,707,403	1,395,562	3,311,841	3,106,963

SECTION 11

2007-2008

PUBLIC ACCOUNTS OF CANADA

Contractual Obligations and Contingent Liabilities

CONTENTS

	<i>Page</i>
Contractual obligations	11.2
Contingent liabilities	11.17

CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

This section contains detailed information related to contractual obligations and contingent liabilities.

Contractual Obligations

The nature of Government activity results in multi-year contracts and agreements, including various international treaties and protocols. Contractual obligations are financial obligations of the Government to others that will become liabilities when the terms of those contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. In the case of contractual obligations to international organizations, some will result in future budgetary expenses while others will result in non-budgetary payments.

Contractual obligations can be classified into four main categories: transfer payment agreements (grants and contributions), fixed assets and purchases, operating leases and international organizations.

All outstanding contractual obligations of \$10 million or more per project at year end are reported for fixed assets, purchases, operating leases and transfer payment agreements. For international organizations, all contractual obligations in excess of \$1 million at year end are reported.

In accordance with the Government's significant accounting policies, the contractual obligations of consolidated Crown corporations are included with those of the Government.

Table 11.1 summarizes these contractual obligations. Details of the four types of contractual obligations can be found in other tables in this section.

TABLE 11.1
CONTRACTUAL OBLIGATIONS

(in millions of dollars)

	Transfer payments	Acquisition of property and purchases	Operating leases	International organizations	Total
Information from:					
Transfer payment agreements, fixed assets, purchases and operating leases, Table 11.3	44,639	18,449	2,403		65,491
International contractual obligations, Table 11.4				1,791	1,791
Total	44,639	18,449	2,403	1,791	67,282

Table 11.2 summarizes the information presented in Table 11.1 to indicate the minimum amounts required to satisfy obligations under contractual obligations each year from 2009 to 2013 inclusive, and a total for amounts due in the year 2014 and subsequently.

TABLE 11.2
SCHEDULE OF MINIMUM PAYMENTS

(in millions of dollars)

Minimum payments to be made in:	Transfer payment agreements	Acquisition of fixed assets and purchases	Obligations under operating lease arrangements	Obligations to international organizations	Total
2009	8,689	5,454	308	644	15,095
2010	7,519	3,137	330	567	11,553
2011	3,991	1,867	271	577	6,706
2012	3,147	1,206	234	3	4,590
2013	2,612	936	195		3,743
2014 and subsequently	18,681	5,849	1,065		25,595
Total	44,639	18,449	2,403	1,791	67,282

Transfer Payment Agreements, Fixed Assets, Purchases and Operating Leases

Table 11.3 provides details of contractual obligations that involve: transfer payment agreements, fixed assets, purchases and operating leases. It discloses individual contractual obligations by category and by entity. Contractual obligations are summarized in Note 13 to the financial statements in Section 2 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchases are supported by contracts to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2008

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2014 and subse- quently
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2009	2010	2011	2012	2013		
Transfer payment agreements—											
Agriculture and Agri-Food—											
Grant—											
Canadian Cattleman's Association	50	50	12	38	10	10	10	8			
Canadian Heritage—											
Contributions—											
Agreement on Minority Language											
Education and Second Official											
Language Instruction											
Government of Alberta	53	53	39	14	14						
Government of British Columbia	60	60	45	15	15						
Government of Manitoba	48	48	36	12	12						
Government of New Brunswick	87	87	65	22	22						
Government of Ontario	301	301	230	71	71						
Government of Quebec	256	256	192	64	64						
Canada Post Corporation											
Publication Assistance Program	91	91	46	45	45						
Corporation of the Council of Ministers											
of Education, Canada											
Odyssey and Accent Program	28	28	17	11	11						
Explore and Destination Clic Program	53	53	34	19	19						
Foundation to Assist Canadian Talent											
on Recordings											
Canada Music Fund	25	25	13	12	6	6					
La Société du 400 ^e Anniversaire de											
Québec											
Celebration, Commemoration and											
Learning Program											
39	39	20	19	19							
National Association of Friendship Center											
Aboriginal People's Program											
111	111	57	54	27	27						
Telefilm Canada											
Canada New Media Fund											
27	27	12	15	15							
The Historical Foundation of Canada											
Exchanges Canada											
16	16	6	10	3	3	3	1				
Other contributions											
129	129	87	42	38	4						
Citizenship and Immigration—											
Canada-British Columbia Agreement											
661	661	81	580	116	116	116	116	116			
Canada-Manitoba Agreement											
136	136	16	120	24	24	24	24	24	24		
Canada-Quebec Agreement											
1,410	1,410	198	1,212	216	234	254	254	254			
Economic Development Agency of											
Canada for the Regions of Quebec—											
Chantier de l'économie sociale											
Community Diversification Program											
23	23	12	11	11							

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2014 and subse- quently
	2009	2010	2011	2012	2013						
Community Futures Program	396	396	332	64	32	32					
Montreal International Business and regional growth program	46	46	17	29	3	3	2	2	2	17	
Government of Quebec Infrastructure Canada Program	509	509	434	75	64	9	2				
Other contributions Business and regional growth program	186	186	88	98	63	26	6	2	1		
Community Diversification Program	156	156	69	87	55	18	11	2	1		
Foreign Affairs and International Trade— Department— International Centre for Human Rights and Democratic Development	24	24	5	19	5	5	5	4			
Canadian International Development Agency— Canadians	28	28	4	24	10	11	3				
Development Partners	1,348	1,348	789	559	280	151	85	32	4	7	
Institutions	881	881	532	349	177	85	56	31			
Selected countries and regions	741	741	451	290	105	103	41	16	8	17	
States and Countries experiencing Humanitarian crisis	540	540	167	373	132	114	71	52	4		
Health— Department— Canadian Agency for Drugs and Technologies in Health	85	85		85	17	17	17	17	17		
CCSA	19	19	8	11	4	4	3				
Canadian Council for Donation and Transplantation	18	18		18	4	3	4	3	4		
Canadian Institute for Health Information	360	360	33	327	82	82	82	81			
Canadian Partnership Against Cancer Corporation	226	226	26	200	50	50	50	50			
Control and provision of Health Services to Indian Bands, associations or groups	193	193	54	139	40	39	32	27	1		
Health Council of Canada	10	10		10	10						
Medical Travel Fund	51	51	31	20	10	10					
Mental Health Commission of Canada	125	125		125	8	12	15	15	15	60	
National Aboriginal Health Organization	25	25	15	10	5	5					
Territorial Health Access Fund	65	65	39	26	13	13					
Public Health Agency of Canada— Contributions— ID Biomedical Corp. Pandemic Influenza Virus Vaccine	69	69	33	36	26	5	5				
Hepatitis C Government of Alberta	31	31	21	10		5				5	
Government of British Columbia	66	66	44	22		11				11	
Government of Ontario	132	132	88	44		22				22	
Government of Quebec	45	45	29	16		8				8	
Human Resources and Skills Development— Canada Mortgage and Housing Corporation (Government account)— Social Housing Program	59,849 ⁽¹⁾	59,849	33,324	26,525 ⁽²⁾	1,776	1,725	1,698	1,687	1,668	17,971	
Indian Affairs and Northern Development— Agreements— Canada First Nations Funding	2,784	2,784	1,541	1,243	478	421	171	92	81		

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—*Continued*
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2014 and subse- quently
	2009	2010	2011	2012	2013						
Comprehensive Funding Arrangement.....	471	471	156	315	289	23	2	1			
Comprehensive Land Claims	1,502	1,502	865	637	137	97	83	86	84	150	
Contribution Agreements	114	114	90	24	7	6	6	5			
DIAND/First Nations Funding	1,250	1,250	674	576	235	179	98	43	21		
Financial Transfer	748	748	388	360	145	143	64	8			
Indian and Inuit Affairs Program	545	545	375	170	66	64	40				
Industry—											
Department—											
Bell Helicopter Textron Canada Ltd.											
Modular affordable product line.....	115	115	51	64	6	12	8	9	6	23	
CAE Inc.											
Simulation technologies	189	189	107	82	39	32	11				
Canada Foundation for Innovation											
Modernize research infrastructure	590	590	27	563	78	128	153	102	102		
Canadian Institute for Advanced Research ...	25	25	5	20	5	5	5	5			
Canarie Inc.											
Canada's Advanced Research Network	120	120	39	81	20	20	20	21			
Cascade Data Services Inc.	77	77	42	35	35						
Duping Canada Inc.	19	19	9	10	10						
Ford Motor Company of Canada Ltd.											
Flexible manufacturing and production	100	100	80	20	20						
General Motors of Canada Ltd.											
Beacon Project	200	200	167	33	22	11					
Génome Canada	240	240	7	233	29	64	47	47	46		
ID Biomedical Corp.											
Recombinant protein vaccines	80	80	24	56	56						
International Telecommunication Union	27	27	6	21	7	7	7				
Messier-Dowty Inc.											
Landing Gear Systems	28	28	7	21	7	7	7				
Ontario Superbuild Corporation	100	100	90	10	10						
Perimeters Institute for Theoretical Physics ..	50	50	11	39	10	10	10	9			
Pratt & Whitney Canada Corp.											
Engine Technology	350	350	171	179	68	69	28	14			
Rio Tinto Alcan Inc.											
Spent pot lining treatment process	19	19	9	10	5	3	2				
Rolls-Royce Canada Ltd.											
Industrial gas turbines	30	30	19	11	10	1					
Sanofi Pasteur Ltd.											
Cancer Vaccines	60	60	48	12	12						
Thunder Bay Regional Health Science Centre											
Creation of a molecular medicine research centre	15	15	1	14	5	3	3	3			
Voisey's Bay Nickel Co. Ltd.											
Hydrometallurgical process for Nickel Sulphides	60	60	48	12	11	1					
Canadian Space Agency—											
Earth Observation, Exploration and Telecommunications Programs	200	137	50	87	19	19	20	13	7	9	
European Space Agency	217	217	189	28	15	10	2			1	
National Research Council of Canada—											
Canada-France-Hawaii Telescope Corp.											
Research and observation	111	111	90	21	4	4	4	4	4	1	
Gemini Twin Telescope Project											
Research and observation	100	100	78	22	5	5	5	5	2		
Tri University Mezzon Facility	566	566	478	88	44	44					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—*Continued*
(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2014 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2009	2010	2011	2012	2013	subse- quently	
Justice—											
Criminal legal aid services and systems											
Government of Alberta	22	22	11	11	11						
Government of British Columbia	29	29	14	15	15						
Government of Ontario	100	100	50	50	50						
Government of Quebec	53	53	26	27	27						
Care and Services provided to young persons dealt with under the <i>Young Offenders Act</i>											
Government of Alberta	85	85	34	51	17	17	17				
Government of British Columbia	111	111	44	67	23	22	22				
Government of Manitoba	32	32	13	19	7	6	6				
Government of New Brunswick	24	24	10	14	5	5	4				
Government of Newfoundland	25	25	10	15	5	5	5				
Government of Nova Scotia	31	31	12	19	7	6	6				
Government of Ontario	319	319	128	191	64	64	63				
Government of Quebec	183	183	73	110	37	37	36				
Government of Saskatchewan	37	37	15	22	8	7	7				
Ontario Ministry of Attorney General											
Provide a procedure for the prosecution of contraventions in the criminal code	14	14		14	3	3	3	3	2		
Natural Resources—											
Brilliant Expansion Power Corporation	47	47	3	44	5	5	5	4	4	21	
Brookfield Power Wind Services Inc.	53	53	5	48	5	5	5	5	6	22	
Canada Foundation for Sustainable Development Technology											
Funding for investment with the private sector to establish large scale demonstration facilities for the production of the next-generation biofuels and co-products	250	250	2	248	34	45	45	40	34	50	
Canadian Hydro Developers	20	20	4	16	2	2	2	2	2	6	
Cartier Énergie Éolienne Inc. (1 of 2)	30	30	1	29	3	3	3	3	3	14	
Cartier Énergie Éolienne Inc. (2 of 2)	31	31	3	28	3	3	3	3	3	13	
Énergie Éolienne du Mont Copper Inc.	17	17	4	13	2	2	2	2	1	4	
Énergie Éolienne du Mont Miller											
Société en Commandite	20	20	5	15	2	2	2	2	2	5	
ENMAX Green Power Inc.	24	24	2	22	3	2	2	2	2	11	
Erie Shores Wind Farm LP	26	26	5	21	3	3	3	2	2	8	
GW Power Corporation	25	25	4	21	3	3	2	2	2	9	
Government of Saskatchewan											
Gunnar & Lorado agreement	12	12	1	11		2	2	1	1	5	
Harrison Hydro LP	35	35		35			2	4	4	25	
Kettles Hill Wind Energy Inc.	17	17	1	16	2	2	2	2	1	7	
Kruger Energy Port Alma LP	31	31		31	2	3	3	3	3	17	
Magpie Limited Partnership	18	18	1	17	2	2	2	2	1	8	
Saskatchewan Power International	54	54	11	43	6	6	5	5	5	16	
Suncor Energy Products Inc.	22	22	1	21	2	2	2	2	3	10	
St. Leon Wind Energy	30	30	7	23	3	3	3	3	3	8	
TransAlta Energy Corp. (1 of 2)	34	34	14	20	4	4	3	3	3	3	
TransAlta Energy Corp. (2 of 2)	25	25	8	17	3	3	2	2	2	5	
Transport—											
Department—											
Agreement with PMG Technologies	23	23	5	18	4	4	4	4	2		
Airport Capital Assistance											
Program	377	377	324	53	47	5	1				
Asia-Pacific Gateway	110	110	49	61	44	14	3				
Northumberland Ferries Ltd.	51	51	41	10	5	5					
BC Ferries	475	475	237	238	26	26	26	26	26	108	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2009	2010	2011	2012	2013	2014 and subse- quently
Hamel Construction Inc., Matane, QC										
Rebuilding the breakwater	10	10		10	6	4				
Passenger Rail and Urban										
Transit Security Contribution Program										
Société de Transport de Montréal	16	16		16	16					
Translink	16	16	3	13	13					
Government of Quebec										
Outaouais Road Agreement	106	106	79	27	11	3	3	3	3	4
Tshuettin Rail Transportation Inc.	45	45	32	13	9	4				
Office of Infrastructure of Canada—										
Alberta Ministry of Infrastructure and										
Alberta Ministry of Transportation										
Royal Alberta Museum	30	30	4	26	8	18				
Ass. of Municipalities of Ontario, city of										
Toronto, local services boards and										
local roads boards and the										
Government of Ontario										
Gas Tax Fund	1,866	1,866	747	1,119	373	746				
Canada Line Rapid Transit Inc.										
Contribution to build a rapid transit										
line to connect central Richmond,										
Vancouver International										
Airport and Downtown										
Vancouver	450	450	410	40	20	20				
City of Brampton										
Contribution to support the implementation										
of the Brampton AccelerideBus Rapid										
Transit (BRT) project	53	53		53	2	6	21	14	10	
City of Mississauga and Greater Toronto										
Transit Authority										
Contribution for the implementation of an										
east-west bus rapid transit corridor	83	83		83	6	27	35	15		
City of Toronto and the Toronto Transit										
Commission										
Contribution towards the modernization										
and expansion of bus, streetcar and										
subway services	303	303	113	190	109	44	23	14		
City of Winnipeg										
Improvement of wastewater treatment										
facilities	42	42	4	38	5	8	10	7	8	
Government of Alberta										
Gas Tax Fund	477	477	191	286	95	191				
Municipal Rural Infrastructure Fund	107	107	7	100	57	42	1			
Government of British Columbia										
Municipal Rural Infrastructure Fund	75	75	1	74	48	26				
Government of Manitoba										
Expansion of Manitoba Red										
River Floodway	162	162	105	57	52	5				
Municipal Rural Infrastructure Fund	49	49	18	31	19	12				
Gas Tax Fund	167	167	67	100	33	67				
Government of New Brunswick										
Gas Tax Fund	116	116	28	88	42	46				
Road Infrastructure improvements	107	107	1	106	20	28	31	27		
Municipal Rural Infrastructure Fund	40	40	20	20	15	5				
Government of Newfoundland and Labrador										
Municipal Rural Infrastructure Fund	33	33	6	27	14	12	1			
Gas Tax Fund	83	83	33	50	17	33				
Government of Nova Scotia										
Municipal Rural Infrastructure Fund	44	44	14	30	19	9	2			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2014 and subse- quently
					2009	2010	2011	2012	2013		
Gas Tax Fund	145	145	58	87	29	58					
Road Infrastructure improvements	15	15		15	4	6	5				
Road Infrastructure improvements	31	31	13	18	12	6					
Government of Nunavut											
Contribution for up to nine water and wastewater improvement projects	20	20	5	15	15						
Municipal Rural Infrastructure Fund	19	19	1	18	10	8					
Gas Tax Fund	38	38	15	23	8	15					
Government of Ontario											
Road Infrastructure improvements leading to border crossings in Windsor	66	66		66	38	11	7	10			
Road Infrastructure improvements leading to border crossings in Sarnia and Queenston	133	133	94	39	17	22					
Municipal Rural Infrastructure Fund	362	362	122	240	176	64					
Government of Prince Edward Island											
Municipal Rural Infrastructure Fund	22	22	9	13	8	5					
Gas Tax Fund	38	38	15	23	8	15					
Government of Quebec											
Border Infrastructure Fund	72	72	1	71	22	30	12	7			
Canada Strategic Infrastructure Fund	222	222	22	200	100	46	54				
Completion of Highway 175, part 1	263	263	117	146	63	68	15				
Gas Tax Fund	1,151	1,151	461	690	230	460					
Improve rail infrastructure for ten railway short lines	30	30		30	12	6	7	5			
Municipal Rural Infrastructure Fund	235	235	13	222	95	127					
Sanitary drainage of the Saint Charles River and denaturalization of the riverbanks...	37	37	26	11	9	2					
Government of Saskatchewan											
Gas Tax Fund	148	148	59	89	30	59					
Municipal Rural Infrastructure Fund	45	45	22	23	13	10					
Government of the Northwest Territories											
Municipal Rural Infrastructure Fund	19	19		19	19						
Improve three highway corridors	65	65	46	19	8	7	3	1			
Gas Tax Fund	38	38	12	26	11	15					
Government of Yukon Territory											
Gas Tax Fund	38	38	12	26	11	15					
Municipal Rural Infrastructure Fund	19	19	5	14	11	3					
Greater Toronto Transit Authority											
Improve the GO Transit Rail and bus transit system in the Greater Toronto Area	385	385	164	221	75	80	47	19			
Infrastructure Canada	557	554	537	17	16	1					
Manitoba Foldaway Expansion Authority Inc.	333	333	195	138	82	48	8				
Station Mont-Tremblant Inc.											
Development of two new four-season resort villages	48	48	14	34	22	3	2	5	2		
Toronto International Film Festival Inc.											
Contribution towards the construction of a five-story podium building	25	25	1	24	10	9	5				
Union of British Columbia Municipalities and the Government of BC											
Gas Tax Fund	636	636	255	381	127	254					

TABLE 11.3
**TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—Continued**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2014 and subse- quently
					2009	2010	2011	2012	2013	
Vancouver Convention Center Expansion Project Ltd.										
Construction of a facility and connector for the Vancouver Convention and Exhibition Center.....	223	223	208	15	15					
Winnipeg Regional Health Authority.....	14	14	3	11	2	2	5	2		
Subtotal.....	93,824	93,758	49,359	44,399	8,449	7,519	3,991	3,147	2,612	18,681
Consolidated Crown Corporations and Other Entities—										
International Development Research Center Grant for Projects.....	193	193		193	193					
National Capital Commission Ville de Gatineau.....	16	16	6	10	10					
Telefilm Canada Financial assistance to producers and distributors.....	37	37		37	37					
Subtotal.....	246	246	6	240	240					
Total transfer payment agreements.....	94,070	94,004	49,365	44,639	8,689	7,519	3,991	3,147	2,612	18,681
Fixed assets and purchases—										
Fixed assets—										
Environment—										
Parks Canada Agency—										
Banff National Park Trans Canada highway twinning Project.....	87	82	61	21	21					
Gulf Islands National Park Land acquisition, Developments and Operations.....	31	31	21	10	3	3	2	2		
National Defence—										
Agusta Westland Int Ltd., UK Canadian Search and Rescue Helicopter.....	774	774	764	10	6	2	2			
Armtec Survivability Corp., London, ON Protection Kits for Armoured Vehicles.....	19	19	6	13	13					
BAE Systems Projects Canada Ltd. Victoria Class, In Service Support.....	444	440	411	29	25	4				
Bird Construction Company, Etobicoke, ON 12 Wing Squadron.....	34	34	11	23	19	4				
12 Wing Squadron, Comm. Support.....	34	34	21	13	12	1				
423 Squadron.....	31	31	8	23	19	4				
Bombardier Inc., Mirabel, QC Adv. Distributed Combat Training System....	148	148	134	14	10	4				
Cubic Defence Applications Inc. San Diego, California, USA Weapons Effect Simulator.....	195	190	113	77	49	7	6	8	7	
Daimler Chrysler Automotive Group Woerth, Germany Armoured Heavy Support Vehicle System....	131	119	70	49	49					
DRS Technologies, Kanata, ON Advanced Electro-Optic Sensor.....	180	176	76	100	37	30	13	10	10	
General Dynamics Land Systems Canada Corp. London, ON Armoured Personnel Carrier Replacement....	1,629	1,629	1,571	58	8	6	6	1		37
Armoured Vehicle Remote Weapon System....	49	49	29	20	20					
Data Management System.....	374	330	223	107	49	25	20	13		

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2014 and subse- quently
					2009	2010	2011	2012	2013		
IBM Systems Canada, Toronto, ON											
Desktop Management Services	19	19	7	12	7	5					
Information System (MASIS)	245	245	169	76	25	20	18	13			
Lockheed Martin, USA											
Purchases of 17 C130J Aircrafts	1,441	1,441	160	1,281	453	242	341	199	45	1	
CF-18 Advanced Infrared Sensor	142	125	31	94	43	51					
MacDonald Dettwiler and Associates Ltd. Richmond, BC											
CP140 Aurora - Imaging Radar Acquisition ..	280	206	153	53	25	20	8				
Surveillance of Space Project	66	66	6	60	13	22	11	14			
Microsoft, Toronto, ON											
Maintenance of Leased Microsoft Products ..	57	57	21	36	18	18					
M. Sullivan & Son, Armprior, ON											
Design-Builders, CFB Petawawa	12	12	1	11	10	1					
Sikorsky International Operations Inc. Stratford, CT, USA											
Acquisition of 28 maritime helicopters	1,846	1,827	351	1,476	364	477	73	96	166	300	
In Service Support	3,236	3,236	335	2,901	209	177	60	10	38	2,407	
Thales Systems Canada Inc., Ottawa, ON											
CP140 Aurora - Comm. Mgmt. System	98	98	81	17	9	8					
The Boeing Company, St-Louis, USA											
CF-18 Modernization Project	196	168	121	47	30	16	1				
Strategic Airlift Capacity	813	813	791	22	22						
The State of Netherlands											
Purchase of Leopard Tanks	105	105	73	32	32						
Victoria Shipyards Co. Ltd. Ship building, ORCA Class	92	92	78	14	11	3					
Public Safety and Emergency Preparedness— Royal Canadian Mounted Police—											
Almiq Nunavut Ltd.	18	18	5	13	13						
RCMP Fleet Vehicles	37	37		37	37						
Public Works and Government Services— La Prairie Group Contractors (Alberta) Ltd.											
Alaska Highway, BC	25	25	6	19	7	6	6				
Skyline Campus Renovation	114	64	53	11	11						
Veterans Affairs— Ste. Anne's Hospital Modernization Project, Quebec	104	100	74	26	19	7					
Subtotal	13,106	12,840	6,035	6,805	1,698	1,163	567	366	266	2,745	
Consolidated Crown Corporations and Other Entities— Canadian Air Transport Security Authority											
GE Invision Inc., EDS equipments	78	78	50	28	14	14					
NAV Canada - Equipment Maintenance	41	41	5	36	12	12	12				
Canadian Museum of Nature											
Renovations	217	36		36	36						
Marine Atlantic Inc. Mariner Engineering and Construction Ltd.	13	13	2	11	11						
VIA Rail Canada Inc. CAD Railway Services Inc.	131	103	3	100	9	19	25	29	18		
Subtotal	480	271	60	211	82	45	37	29	18		
Total fixed assets	13,586	13,111	6,095	7,016	1,780	1,208	604	395	284	2,745	
Purchases— Canada Revenue Agency— CGI Group Inc.											
Professional Services - Supply Chain	325	190	164	26	26						

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2008—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2014 and subse- quently
					2009	2010	2011	2012	2013		
IBM Canada Limited											
Master Agreement - Mainframe	23	23	11	12	12						
Canadian Heritage—											
Cirque du Soleil											
Community and Civic Life participation	14	14	2	12	4	5	3				
Health—											
Non-Insured Health Benefits Program	199	199	147	52	31	21					
Express Scripts Inc.	106	106		106	2	5	19	19	19		42
Human Resources and Social Development—											
Resolve Corporation											
Private institutions that are party to an agreement with the Minister under the <i>Canada Student Financial Assistance Act</i> . .	349	266	4	262	88	65	60	49			
Rogers Telecom Inc.											
Telecommunication equipment and services . .	92	92	76	16	16						
Telus Communications Inc.											
Managed Network Services.	33	33	21	12	12						
Unisys Canada Inc.											
Informatics equipment and services	44	44	28	16	4	3	3	3	3		
Industry—											
Canadian Space Agency—											
COM DEV International Ltd.											
Scientific Activities for the Construction of a Space Telescope	87	87	63	24	23	1					
National Research Council—											
EBSCO Canada Limited											
Subscription, acquisition, delivery and management services	40	40	17	23	5	5	13				
Privy Council—											
Chief Electoral Officer—											
IBM Canada Ltd.											
Supply of fully integrated and functional systems and related services for federal electoral events	23	23	1	22	2	17	2	1			
National Defence—											
ADGA Group Consultants Inc., Ottawa, ON											
Software Engineering Centre Support	56	56	30	26	19	7					
Air Canada, Dorval, QC											
CC150 Airbus Support.	229	229	187	42	31	11					
Allied Wings											
Pilot Training, Manitoba	1,705	1,695	132	1,563	67	70	71	72	70	1,213	
Bell Canada											
TSRP	299	226	199	27	27						
Biogenie SRDC Inc., SNC Lavalin Inc. and Kitnuna Projects Inc.											
DEW Line Cleanup	583	196	86	110	34	38	26	12			
Black and MacDonald Ltd.											
General Infrastructure Maintenance.	13	13	3	10	4	3	3				
Bombardier Inc.											
Jet Flying Pilot Training	2,536	1,838	712	1,126	99	101	92	83	85	666	
Calian, Ottawa, ON											
Mgmt. of Health Care Providers to CF	449	449	173	276	60	60	156				
Canadian Base Operators											
Meaford ASD	117	117	23	94	12	12	12	12	12	34	
Cascade Aerospace Inc., Abbotsford, BC											
Repair & Overhaul for Hercules Aircraft.	423	423	96	327	109	109	109				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2014 and subse- quently
					2009	2010	2011	2012	2013		
CitiCapital and Direct Energy											
Energy Performance Contract	22	22	11	11	3	3	3	2			
Colt Canada, Kitchener, ON											
Rifles upgrade to C7A2 configuration	26	26	9	17	2	2	2	2	2	7	
Communication (MAS) Canada											
Mirabel, QC											
CF18 Aircraft, Engineering Support	431	431	380	51	51						
Communications Electronic Systems											
Enfield, NS											
Optimized Weapon System Support	395	395	46	349	25	27	26	35	36	200	
DEW Engineering, Ottawa, ON											
Upgrade to the wheeled Armoured Vehicle ..	23	15	4	11	6	5					
Fellfab Limited, Hamilton, ON											
Soldier Clothing	22	22	7	15	15						
Fleetway Inc., Halifax, NS											
In Service Support for Iroquois and Halifax											
Class Vessels	215	57	11	46	9	9	9	9	10		
General Dynamics Ordnance and Tactical											
Systems Canada Inc., Le Gardeur, QC											
Training Ammunition 25mm	21	21	9	12	12						
Training Ammunition Small Calibre	18	18	4	14	14						
Rocket 84mm	16	16	1	15	15						
General Electric, Mississauga, ON											
Gas Turbine Engine	46	46	31	15	4	4	4	3			
Harris Aerospace, Calgary, AB											
CF18 Aircraft Support	206	206	171	35	23	12					
IBM Canada Ltd.											
Operate Defence Software Baseline	23	23	7	16	16						
IMP Group Ltd., NS											
Third line support, Sea King Helicopter	162	162	130	32	32						
Optimized Weapon System Support	566	566	94	472	47	48	47	48	50	232	
In Service Support for Helicopters	818	818	236	582	72	73	85	85	85	182	
Induspac Packaging Group Inc.											
Lachine, QC											
Packaging Materials	38	38	21	17	8	9					
Lockheed Martin Canada Inc.											
Kanata, ON											
Electronic Countermeasures	15	15		15	2	2	1	1	1	8	
Combat System and Engineering Support	168	168	128	40	20	20					
Lockheed Martin Corporation											
Manassas, US											
HMCS Victoria, In Service Support for the											
Fire Control System	28	15	1	14	3	3	3	3	2		
Microsoft Corporation											
Assurance Licenses	167	60	21	39	22	17					
Nasittuq Corporation, Ottawa, ON											
North Warning System Ops. and Maint	500	438	342	96	63	33					
NATO Maintenance and Supply Agency											
Support of Canadian Forces Operations											
in Afghanistan	110	90	32	58	21	37					
Orenda Aerospace Corporation											
Mississauga, ON											
CF18 Aircraft, Repair and Overhaul	25	25	15	10	10						
Raytheon Canada Ltd.											
SP49 Radar	24	24	2	22	3	3	3	3	3	7	
Repair & Overhaul, CIWS Gun	91	91	45	46	14	10	13	9			
Rheinmetall Canada Inc.											
Repair & Overhaul, Unmanned Vehicle	105	105	57	48	48						

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2014 and subse- quently
					2009	2010	2011	2012	2013		
SAAB, Halifax, NS											
Seagiraffe Radar	49	43	1	42	6	6	6	6	6	12	
Santé Montfort, NCR, ON											
Health Care Facility for CF	175	175	2	173	10	10	10	10	10	123	
SERCO Facilities Management Inc.											
ASD, Goose Bay	556	556	176	380	37	37	37	37	37	195	
SNC Lavalin Defence Programs Inc.											
Service Support for Auxiliary Vessels and Minor Warship	290	257	158	99	47	52					
SNC Lavalin PAE											
Support of Canadian Forces Operations in Afghanistan	58	58	27	31	31						
Standard AERO Ltd., Winnipeg, MB											
Hercules an Aurora Aircrafts Engine Support	304	118	81	37	19	18					
Strachan and Henshaw Canada Inc. Ottawa, ON											
Work and materials on two submarines	105	90	9	81	76	5					
Telus Communications Inc., Vancouver, BC											
GDNS (1 of 2)	438	214		214	102	34	38	40			
GDNS (2 of 2)	252	252		252	92	34	38	42	46		
Thales											
Crew Vision Enhancement	20	20	1	19	19						
Periscope and AXP masts	44	32		32	13	19					
Fire Control Radars	67	61		61	8	9	9	9	10	16	
Victoria Shipyards Company Ltd., BC											
HMCS Algonquin Refit	32	22	2	20	20						
Weir Canada Inc., Lasalle, QC											
Maritime Systems and Engineering	178	178	155	23	23						
Repair & Overhaul, Pump Assemblies	15	15	5	10	3	3	3	1			
Public Safety and Emergency Preparedness—											
Canada Border Services Agency—											
Rideau Construction Inc.											
Construction of a new border facility	18	18	4	14	14						
Correctional Service—											
ENMAX Corporation											
Electrical services	15	15	2	13	1	1	1	1	1	8	
NAV Canada											
Management Training, Accommodation, and Food Services	23	23	13	10	4	3	3				
Royal Canadian Mounted Police—											
CGI Group Inc.											
Systems maintenance & support of CFIS ..	137	137	105	32	14	9	9				
Public Works and Government Services—											
CGI Group Inc. and											
Management Consultants Inc.											
275 Slater St., 14th Floor, Ottawa, ON	87	87	4	83	35	35	13				
EDS Canada Inc.											
99 Bank Street, 6th Floor, Ottawa, ON	43	12	2	10	10						
First Data/Paymentech Canada Partner Inc., and Dearborn Marchant Services Inc.											
2075 Kennedy Rd., Suite 200, Toronto, ON ..	118	44	1	43	9	9	9	9	7		
Oracle Corporation Canada Inc.											
110 Matheson Blvd., Mississauga, ON	70	70	49	21	5	6	5	5			
Otis Canada Inc.											
2480 Lancaster Rd., Ottawa, ON	14	14	2	12	1		1		1	9	
SNC Lavalin ProFac Inc.											
Building Maintenance Services	2,894	1,891	1,132	759	487	272					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—*Continued*
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2014 and subse- quently
					2009	2010	2011	2012	2013	
<i>Subtotal</i>	18,028	14,674	5,921	8,753	2,333	1,412	947	611	496	2,954
Consolidated Crown Corporations and Other Entities—										
Canadian Broadcasting Corporation										
Programming Rights	117	117		117	21	31	31	24	10	
Sports Rights	1,093	1,093	437	656	159	89	96	99	102	111
Canadian Air Transport Security Authority										
Screening services	615	615	383	232	220	12				
Canadian Commercial Corporation										
Contracts with Foreign Customers	1,594	1,594		1,594	924	370	174	65	40	21
National Capital Commission										
Land management and maintenance	84	84	25	59	14	12	12	9	1	11
National Gallery of Canada										
Securitas Security Services	25	25	3	22	3	3	3	3	3	7
<i>Subtotal</i>	3,528	3,528	848	2,680	1,341	517	316	200	156	150
Total purchases	21,556	18,202	6,769	11,433	3,674	1,929	1,263	811	652	3,104
Total fixed assets and purchases	35,142	31,313	12,864	18,449	5,454	3,137	1,867	1,206	936	5,849
Operating leases—										
Environment—										
Capilano Indian Reserve No. 5 of Vancouver, BC										
Lease of Land	385	385	116	269	8	8	8	8	8	229
IBM Canada Ltd.										
Rental and maintenance of super computer system	65	65	34	31	8	8	8	7		
Fisheries and Oceans—										
Provincial Airlines Ltd.										
Aerial Monitoring Program	81	72	51	21	15	6				
Foreign Affairs and International Trade—										
175564 Canada Inc.										
Office space, Gatineau, QC	19	19		19	2	2	2	2	2	9
Administration of Production and Commerce										
Office space, Moscow	195	195		195	3	7	7	7	7	164
Mitsui Fudosan, New York	42	42	29	13	3	3	3	3	1	
SIP North Stetson Venture LLC, Chicago	11	11	1	10	1	1	1	1	1	5
Tower Plaza Associates, New York	33	33	16	17	1	1	2	2	2	9
Public Safety and Emergency Preparedness—										
Royal Canadian Mounted Police—										
Vancouver 2010 Olympics										
Accommodations lease	85	32		32		32				
Public Works and Government Services—										
155 Queen (Canada IV) Holdings Limited										
Heritage Place, Ottawa, Ontario										
155 Queen Street (Contract 1 of 2)	32	30	1	29	3	3	3	3	3	14
155 Queen Street (Contract 2 of 2)	15	14	1	13	2	1	2	1	1	6
160 Elgin Portfolio Inc. and 160 Elgin Leasehold Inc.										
Place Bell Canada										
160 Elgin Street, Ottawa, Ontario	60	54	4	50	6	5	6	5	5	23
171 Slater Street Limited										
Vanguard Building	13	12	2	10	2	1	2	1	2	2
233640 Realty Limited and Metcalfe Realty Company Limited										
MacDonald Building	14	14	4	10	2	3	3	2		

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2014 and subse- quently
					2009	2010	2011	2012	2013		
325843 BC Ltd. and 528447 BC Ltd.											
1166 West Pender Street, Vancouver, BC	30	30	17	13	5	4	4				
3352200 Canada Inc.											
Robson Court Building, Vancouver, BC	35	35	11	24	3	4	3	4	4	6	
444 Seventh Inc.											
Barclay Centre, Calgary, AB	55	54	35	19	4	3	4	4	3	1	
74 Victoria St/137 Yonge St. Holdings Ltd.											
74 Victoria Street, Toronto, ON	51	50	40	10	5	5					
Bona Building & Management Company Ltd.											
Place Vanier, Towers A & B, Ottawa, ON . . .	86	70	48	22	7	7	7	1	3	(3)	
Vanier Building, Ottawa, ON	48	41	3	38	4	5	4	4	4	17	
Briq Nominee Inc.											
Pinecrest Office Park, Ottawa, ON	13	12		12	2	3	2	3	2		
Canada Property (Trustee) No. 1 Limited											
Holland Cross Building, Ottawa, ON	16	15	2	13	2	1	2	2	1	5	
Capital City Shopping Center Ltd.											
Place Billings Bridge, Ottawa, ON	44	41	25	16	4	4	4	4			
Dundee Canada Limited Partnership											
Airport Corporate Centre, Calgary, AB	18	18	2	16	2	2	2	2	2	6	
Exchange Tower Ltd., HRI Exchange Inc. and PFS Exchange Inc.											
Exchange Tower, Toronto, ON	57	57	22	35	8	8	8	8	3		
Fonds de placement immobilier Cominar											
3400 Jean-Béaud Avenue, Laval, QC	39	39	22	17	4	4	3	3	3		
Gladwin GP Inc.											
2215 Gladwin Crescent, Ottawa, ON	26	25		25	2	3	4	3	4	9	
Great West Life Assurance Company											
255 Albert Building, Ottawa, ON	27	24	9	15	3	2	3	2	3	2	
Morguard Investment Limited in Trust for Hoop Realty Inc. and Morguard REIT											
Standard Life Centre, Ottawa, ON											
Contract 1 of 2	52	46	21	25	5	4	5	4	5	2	
Contract 2 of 2	35	34	16	18	5	5	5	3			
Omers Realty Corporation											
Constitution Square, Ottawa, ON											
Contract 1 of 3	27	26	14	12	3	3	4	2			
Contract 2 of 3	47	40	25	15	4	4	4	3			
Contract 3 of 3	15	12	1	11	2	1	1	1	1	5	
Orlando Corporation											
5800 Hurontario St., Mississauga, ON	49	49	36	13	5	5	3				
Oxford Management Services Inc.											
1138 Melville St., Vancouver, BC	44	44	32	12	5	4	3				
Oxford Properties Group Inc. and 735832 Alberta Limited											
800 Burrard Street, Vancouver, BC	64	64	30	34	6	7	6	7	6	2	
Pensionfund Realty Limited											
277 Front Street West, Toronto, ON	37	36	12	24	3	4	3	4	3	7	
Robert Vocisano In Trust for Bona Building & Management Co.											
295 Coventry Road, Ottawa, ON	35	30	16	14	3	4	3	4			
SITQ Inc.											
5 Place Ville-Marie, Montreal, QC	21	21	11	10	2	2	2	2	2		
Smithe Street Holdings											
Pivotal Building, Vancouver, BC	23	23	11	12	2	3	2	2	2	1	
Sun Life Assurance Company of Canada and 1331430 Ontario Inc.											
Clarica Complex, Ottawa, ON											
Contract 1 of 2	41	30	6	24	3	3	3	3	3	9	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2008—*Concluded*

(in millions of dollars)

	Outstanding obligations to be disbursed by March 31									
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2009	2010	2011	2012	2013	2014 and subse- quently
Contract 2 of 2	15	12	1	11	1	2	1	2	1	4
The Cadillac Fairview Corporation Ltd. Sir Richard Scott Building, Ottawa, ON	33	31	17	14	5	5	4			
The Standard Life Assurance Company of Canada Qualicum Towers, Ottawa, ON	28	26	5	21	2	3	2	3	3	8
Unimet Investments Ltd. 605 Robson Street, Vancouver, BC	12	12		12	1	1	1	2	1	6
WPBI Property Management Inc. Place Bonaventure, Montreal, QC	28	28	13	15	3	3	3	3	3	
Z.V. Holdings Corporation Constellation Crescent, Ottawa, ON	30	25	4	21	2	3	2	3	2	9
Other Operating Leases under 10 millions	15	15		15	4	4	2	1	1	3
Subtotal	2,246	2,093	766	1,327	177	206	156	131	97	560
Consolidated Crown Corporations and Other Entities— Canadian Air Transport Security Authority Clarica Centre	29	29	17	12	3	3	3	3		
Canadian Broadcasting Corporation Bell Canada	121	121	65	56	18	18	18	2		
Cosette Communications Inc.	17	17	3	14	7	7				
Morguard Investments	151	151	24	127	7	7	7	7	7	92
Satellite lease (Telesat)	196	196	92	104	13	13	13	13	13	39
Scott Construction Ltd.	38	38	21	17	13	4				
SNC-Lavalin Profac Inc.	201	201	31	170	32	33	34	35	36	
Other	45	45	4	41	6	6	6	7	4	12
Canadian Commercial Corporation Office Lease	21	21		21	1	1	1	2	2	14
Canada Council for the Arts Operating leases	37	29	4	25	4	4	4	4	4	5
International Development Research Centre Omers Realty Corporation	89	89	2	87	5	5	5	5	6	61
National Capital Commission Chambers Building, Ottawa, ON	198	198	75	123	9	9	9	10	10	76
Telefilm Canada Rental of offices and other commitments	11	11		11	2	2	2	1	2	2
VIA Rail Canada Inc. SITQ, Montreal	21	21	4	17	2	3	3	3	3	3
Union Station, Toronto	198	198	17	181	3	3	3	3	3	166
Canadian National Railway	99	99	48	51	4	4	4	5	5	29
IBM Canada Ltd. VIAnet Service Agreement	27	27	8	19	2	2	3	3	3	6
Subtotal	1,499	1,491	415	1,076	131	124	115	103	98	505
Total operating leases	3,745	3,584	1,181	2,403	308	330	271	234	195	1,065
Grand total	132,957	128,901	63,410	65,491	14,451	10,986	6,129	4,587	3,743	25,595

⁽¹⁾ The amount shown under "Total estimated cost" is a cumulative total of amounts charged to budgetary appropriations since 1992, when particulars of this obligation were first reported in the *Public Accounts of Canada*, plus the outstanding obligation reported at fiscal year end.

⁽²⁾ This figure reflects the total estimated remaining contractual obligations which extend for periods up to 35 years.

International Contractual Obligations

Table 11.4 summarizes the international contractual obligations according to whether they would result in the disbursement of funds for budgetary transfer payments, loans and advances and contractual obligations.

International contractual obligations reported in this table include transfer payments, loans and advances to international organizations as well as loans for the development of export trade (administered by Export Development Canada), which Canada

has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 11.4 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2008.

Table 11.4 presents information that is summarized in Note 13 to the financial statements in Section 2 of this volume.

TABLE 11.4
INTERNATIONAL CONTRACTUAL OBLIGATIONS
(in millions of dollars)⁽¹⁾

	Transfer payments	Undisbursed loans and advances	Future paid-in share capital	Total
BUDGETARY TRANSFER PAYMENTS, LOANS AND ADVANCES—				
African Development Fund	31	302		333
Asian Development Fund		51		51
Caribbean Development Bank—Special		14		14
Development of export trade (administered by Export Development Canada)		2		2
Inter-American Development Bank		22		22
International Fund for Agricultural Development		12		12
International Development Association	90	1,153		1,243
Global Environment Facility (GEF) Fund		109		109
Montreal Protocol Fund		5		5
Total	121	1,670		1,791

⁽¹⁾ Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2008 (1\$US = \$1.0265 Cdn; 1SDR = \$1.68808 Cdn).

Note: Canada has agreed to lend the Poverty Reduction and Growth Facility special drawing rights (SDR) 700 million of which SDR 700 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 190 million has been paid-in.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. Contingent liabilities are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably estimated. The contingent liabilities of the Government are grouped into: Guarantees, International Organizations, Contaminated Sites, Claims and Pending and Threatened Litigation, and Insurance Programs. Additional information regarding each category is provided below.

For details of contingent liabilities of consolidated Crown corporations, refer to Table 4.3 “Contingent Liabilities of Consolidated Crown Corporations and Other Entities” in Section 4 of this volume. Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.8 “Contingent Liabilities of Enterprise Crown Corporations and other Government Business Enterprises” in Section 9 of this volume.

Guarantees

Guarantees of the Government include:

- guarantees of the borrowings of agent enterprise Crown corporations and other government business enterprises;
- guarantees of certain loans made by agent enterprise Crown corporations;
- guarantees, either collective or specific, of the loans of certain individuals and companies obtained from the private sector;
- insurance programs of the Government; and
- other explicit guarantees.

Losses on loan guarantees are recorded in the accounts when it is likely that a payment will be made to honour a guarantee and where the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the loan guarantee, loss experience and the use of other measurement techniques. Borrowings of agent enterprise Crown corporations and other government business enterprises are recorded as liabilities for the portion not expected to be repaid directly by these corporations.

Table 11.5 lists the outstanding guarantees and is summarized in Note 14 to the financial statements in Section 2 of this volume.

TABLE 11.5
GUARANTEES BY THE GOVERNMENT
AS AT MARCH 31, 2008

	Authorized limit (where applicable) ⁽¹⁾	Contingent liability
	\$	\$
GUARANTEES BY THE GOVERNMENT—		
Borrowings by enterprise Crown corporations which are agents of Her Majesty		171,042,298,000 ⁽²⁾
Borrowings by other than enterprise Crown corporations—		
From agents—		
Loans to Indians by the Canada Mortgage and Housing Corporation		
for on-reserve housing	1,700,000,000	990,826,453 ⁽³⁾
From other than agents—		
Guarantee programs of the Government—		
Aboriginal economic program		644,685
<i>Advance Payments for Crops Act</i>	5,000,000,000	611,509,444
<i>Canada Student Loans Act</i>	10,781,963,150	129,559,769
Enterprise development program	1,200,000,000	212,300
<i>Farm Improvement Loans Act</i> and <i>Farm Improvement and Marketing</i>		
<i>Cooperatives Loans Act</i>	3,000,000,000	128,998,543
Indian economic development program	60,000,000 ⁽⁴⁾	821,474
Loans to Indians by approved lenders for on-reserve housing		691,525,481 ⁽³⁾
Regional Aircraft Credit Facility	1,500,000,000	178,073,790
<i>Small Business Loans Act</i>	3,144,208,028	789,799,753
Other explicit loan guarantees—		
National biomass ethanol program	140,000,000	24,960,000
Insurance programs of the Government—		
Accounts administered for the Government by the Export Development		
Canada—Insurance and related guarantees	13,000,000,000 ⁽⁵⁾	467,964,716
Insurance against accidents at nuclear installations under		
the <i>Nuclear Liability Act</i> ⁽⁶⁾	1,050,000,000	582,824,127
Other explicit guarantees—		
Guarantees under the <i>Enhanced Spring Credit Advance Program</i>	1,500,000,000	10,518,399
Guarantees to holders of mortgages insured by:	200,000,000,000 ⁽⁷⁾	
Genworth Financial Mortgage Insurance Company of Canada		1,519,626,522
AIG United Guaranty Mortgage Insurance Company of Canada		53,917,345
PMI Mortgage Insurance Company of Canada		2,053,474
Guarantees under Section 19 of the <i>Canadian Wheat Board Act</i>		4,017,703,000 ⁽⁸⁾
Guarantees under the <i>Agricultural Marketing Programs Act</i>		8,763,876
Total gross guarantees	242,076,171,178	181,252,601,151
Less: allowance for losses		602,108,187
Total net exposure under guarantees		180,650,492,964

⁽¹⁾ The authorized limits indicated in the above statement represent the aggregate total of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

⁽²⁾ Details can be found in Table 9.6 in Section 9 of this volume.

⁽³⁾ Department of Indian Affairs and Northern Development authorized a limit of \$1,700 million by Parliament (as shown above), to issue guarantees on loans made by the Canada Mortgage and Housing Corporation (CMHC) and other approved lenders, for housing purposes, and to issue guarantees on loans made by the Farm Credit Canada (FCC) for farming purposes. The contingent liability amounts related to guaranteed loans for On-Reserve Housing include \$991 million by CMHC and \$691 million by other approved lenders.

⁽⁴⁾ The maximum aggregate amount that may be paid out of the Consolidated Revenue Fund and/or outstanding as a contingent liability in the current and subsequent years in respect of all guarantees authorized under Vote L53b shall be \$60 million. As at March 31, 2008, \$28 million had been disbursed in cumulative defaults as well there were outstanding contingent liabilities totaling \$1 million leaving a free balance of \$32 million available to issue further guarantees.

⁽⁵⁾ The *Export Development Act* specifies that Export Development Canada (EDC) may enter into contracts of insurance, re-insurance, related guarantees, financing and other agreements up to the authorized limit of \$13 billion. In total, EDC has \$3.3 billion outstanding against this limit, consisting of \$0.5 billion in contingent liabilities and \$2.8 billion in financing.

⁽⁶⁾ There have been no claims under the *Nuclear Liability Act* since its inception in 1970.

⁽⁷⁾ The aggregate limit for all private sector mortgage insurers that have a guarantee with the government is \$200 billion.

⁽⁸⁾ The Government guarantees the payment of present and future liabilities, indebtedness, or other obligations of the Canadian Wheat Board.

International Organizations

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations.

Table 11.6 details the contingent liabilities for international organizations and is summarized in Note 14 to the financial statements in Section 2 of this volume.

TABLE 11.6
INTERNATIONAL ORGANIZATIONS
CONTINGENT LIABILITIES
(in millions of dollars)⁽¹⁾

	Callable share capital
NON-BUDGETARY SHARE CAPITAL AND LOANS—	
African Development Bank	1,167
Asian Development Bank	2,171
Caribbean Development Bank	50
International Bank for Reconstruction and Development (World Bank)	5,203
Multilateral Investment Guarantee Agency	47
European Bank for Reconstruction and Development	629
Inter-American Development Bank	3,969
Total	13,236

⁽¹⁾ Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2008 (1\$US = \$1.0265 Cdn; 1SDR = \$1.68808 Cdn).

Contaminated Sites

Based on management's best estimates, a liability for the estimated costs related to the management and remediation of contaminated sites and unexploded explosive ordnance affected sites is accrued when the contamination occurs, or when the Government becomes aware of the contamination, and is obligated or likely obligated to incur such costs. As at March 31, 2008, the Government has recorded a liability of \$3,661 million for approximately 2,390 sites (\$3,134 million in 2007 for approximately 2,660 sites-restated).

The Government has estimated possible additional clean-up costs of \$2,203 million (\$3,243 million in 2007) that are not accrued as these are not considered likely to be incurred at this time. The change in contingent liabilities related to contaminated sites and unexploded explosive ordnance affected sites is due to the additional information gathered during 2007-2008 which enabled the potential liability for certain sites to be more accurately estimated. The Government's ongoing efforts to assess contaminated sites and unexploded explosive ordnance affected sites may result in additional liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These adjustments will be accrued in the year in which they become known.

Claims and Pending and Threatened Litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. The total amount claimed in these actions, including a number where an amount is not specified, and their outcomes are not determinable.

The Government records an allowance for those cases identified as likely to be lost and which can be reasonably estimated. All other cases, excluding those assessed as unlikely to be lost, are considered contingent liabilities. As at March 31, 2008, contingent liabilities for claims and pending and threatened litigation have been estimated to approximate \$5,400 million (\$5,800 million in 2007). This estimate of possible loss covers only a portion of all claims against the Government. The total contingency relating to pending claims is not determinable. Certain large and significant claims not included in the estimate of contingent liabilities, are described below:

Comprehensive land claims: Comprehensive land claims are negotiated in areas where aboriginal title has not been dealt with by treaty or by other legal methods. In such cases, the claim is based on an aboriginal group's traditional use and occupancy of that land. There are currently 75 comprehensive land claims (71 comprehensive land claims) under negotiation, accepted for negotiation or under review. A liability of \$3,400 million (\$3,400 in 2007-restated), is estimated for claims that have progressed to a point where quantification is possible. The remaining claims are still in the early stages of negotiations and cannot yet be quantified.

Assessed taxes under objection or appeal: As at March 31, 2008, an amount of \$10,353 million (\$10,027 million in 2007) of taxes assessed was under objection at Canada Revenue Agency and an amount of \$2,134 million (\$2,164 million in 2007) was being appealed to either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

Other: In September 1999, the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* were amended to enable the federal government to deal with excess amounts in the superannuation accounts and pension funds governed by these Acts. The legal validity of these provisions has since been challenged in the courts. The outcome of these lawsuits and the estimated financial impact, which could be significant, is not determinable at this time.

Insurance Programs

An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. The Canada Deposit Insurance Corporation, Canada Mortgage and Housing Corporation, and Export Development Canada currently operate insurance programs as agents of Her Majesty. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis. However, in the event the corporations have insufficient funds, the Government will have to provide financing. The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Information presented in Table 11.7 has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the *“President of the Treasury Board’s Annual Report to Parliament - Crown Corporations and Other Corporate Interests of Canada”*.

In Table 11.7, a minus “-” sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year. Information contained in this table is summarized in Note 15 to the financial statements in Section 2 of this volume.

TABLE 11.7

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 2008

(in millions of dollars)

	Canada Deposit Insurance Corporation ⁽¹⁾		Canada Mortgage and Housing Corporation ⁽²⁾				Export Development Canada ⁽³⁾	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund			
	2007-2008	2006-2007	2007-2008	2006-2007	2007-2008	2006-2007	2007-2008	2006-2007
Insurance in force as at reporting date	477,350	455,414	349,754	294,699	176,178	131,719	18,287	15,658
Opening balance of Fund/Allowance	948	843	5,415	4,437	260	215		(3)
Revenues for the period—								
Premiums and fees	68	75	1,383	1,240	72	50	147	149
Investment income	65	56	729	614	27	20		
Other revenues	1		-7	1	4	3		
Total revenues	134	131	2,105	1,855	103	73	147	149
Expenses for the period—								
Loss on/provision for claims	49	-7	312	224			44	4
Interest on borrowing		-7	86	224				4
Administrative expense	23	21	153	115	4	3		
Other expenses (includes taxes)	14	12	482	490	35	25	-35	8
Total expenses	86	19	1,033	1,053	39	28	9	16
Net income/loss (-) for the period	48	112	1,072	802	64	45	138	133
Closing balance of Fund/Allowance	996	955	6,487	5,239	324	260		(3)
Net claims during the period ⁽⁵⁾		5	205	325	*	*	50	31
Five year average of net claims paid			201	196	*	*	33	43

* Not applicable.

(1) The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to \$100,000 per depositor, per institution. The Corporation is funded by premiums assessed against its member institutions.

(2) Canada Mortgage and Housing Corporation (CMHC) administers two funds: the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund (MBSGF). The MIF provides insurance for a fee, to lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by lending institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF is produced as of September 30 of each year. The Corporation determines provisions for claims and unearned premiums at December 31 using valuation factors taking into account new business, claims and interest for the last quarter. The MBSGF supports two CMHC guarantee products: *National Housing Act* (NHA) Mortgage Backed Securities and Canada Mortgage Bonds. The Mortgage Backed Securities (MBS) program was implemented in 1987. For a guarantee fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of monthly principal and interest to MBS investors who participate in a pool of insured residential mortgages which have been repackaged by the financial institution into investments which can be sold to investors in denominations as low as \$1,000. The Canada Mortgage Bond (CMB) program was implemented in 2001. Under this program, bonds are issued by a special purpose trust known as Canada Housing Trust and sold to investors in denominations as low as \$1,000. The proceeds of the bonds are used to purchase mortgages packaged into newly issued NHA MBS. Canada Mortgage Bonds of \$127,566 million (\$96,547 million in 2007) issued by the Trust carry the full faith and credit of the Government of Canada and the timely payment of semi-annual interest and principal at maturity is guaranteed by the Government of Canada through CMHC.

(3) Export Development Canada (EDC) provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The Corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. EDC maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is \$396 million (\$439 million in 2007). Comparative figures have been restated to conform to the current year's presentation.

(4) For Export Development Canada, other expenses represent the foreign exchange gain or loss on the allowance for claims as well as claim expenses incurred.

(5) Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

SECTION 12

2007-2008

PUBLIC ACCOUNTS OF CANADA

Index

INDEX

A

Aboriginal Business Loan Insurance Program, 9.32, 9.36
 Accountable advances, miscellaneous, 9.31, 9.33
 Accounting for expenses, 3.8
 Accounting for revenues, 3.3
 Accounts payable, 5.3
 and accrued liabilities, 1.9, 1.13, 2.6, 5.2, 5.3
 other, 5.3, 5.6
 by category, 5.2
 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, 5
 Accounts receivable of consolidated Crown corporations
 and other entities, 7.4
 Accrued salaries and benefits, 5.3
 Accumulated deficit, 1.7, 1.13, 2.6, 2.14
 at beginning of year, 1.12, 2.5, 3.3
 at end of year, 1.12, 2.5, 3.3
 detailed statement of operations and, 1.12
 ACQUISITION OF LAND, BUILDINGS AND WORKS,
 see *Volume III, Section 4*
 ACQUISITION OF MACHINERY AND EQUIPMENT,
 see *Volume III, Section 5*
 Actuarial valuations, 6.19
 and assumptions, 2.22
 Administered accounts, 6.35, 6.39
 Advance account—Telefilm Canada, 6.40, 6.47
 African Development Bank, 9.24, 9.25, 9.26
 African Development Fund, 9.25
 Agent administered Indian minors account, 6.34, 6.36
 Aging of other accounts receivable, 7.4
 Aging of tax receivables, 7.3
 Agricultural Commodities Stabilization Accounts, 4.10, 4.12
 AgriInvest Program, 6.40, 6.45
 Air travellers security charge, 3.4
 Allowance for borrowings of Crown corporations, 5.14
 Allowance for guarantees, 1.13, 2.6, 5.2, 5.14
 Allowance for loan guarantees, 5.14
 Allowance for pension adjustments, 6.2, 6.20, 6.29
 Allowance for valuation, 1.16, 9.3, 9.40
 Amount expected to be repaid from future appropriations, 1.16, 9.5
 Andean Development Corporation, 9.25
 Annual surplus, 1.12, 1.14, 1.15, 2.5, 2.7, 2.8, 3.3
 Annuities agents' pension account, 6.40, 6.45
 Armed services—Estates, 6.35, 6.38
 Asian Development Bank, 9.24, 9.26
 (Special), 9.25
 Asian Development Fund, 5.4, 9.25
 Assessed taxes under objection or appeal, 2.29
 Assets under capital leases, 10.2, 10.6
 by main category, 10.6
 Atlantic Provinces Power Development Act, 9.28, 9.30
 Atomic Energy of Canada Limited, 3.7
 Atomic Energy of Canada Limited's nuclear facility
 decommissioning, 5.12
 Authorities available from previous years,
 see *Volume II, Section 1*
 Authorities for the spending of proceeds from the disposal of
 surplus Crown assets, *see* *Volume II, Section 1*
 Authorities granted by statutes other than Appropriation Acts,
 see *Volume II, Section 1*
 Authorities granted in current year Appropriation Acts, *see*
 Volume II, Section 1
 Aviation gasoline and diesel fuel—Excise tax, 3.4

B

Basis of accounting, 2.9
 Benefit trust fund, 6.35, 6.38
 Bonds for Canada Pension Plan, 1.13, 1.17, 6.2, 6.7, 6.12
 Borrowing authorities, 2.12
 Borrowings by enterprise Crown corporations and other
 Government Business Enterprises, 9.14
 Borrowings of Crown corporations, allowance for, 5.14
 Borrowings of enterprise Crown corporations designed as agents
 of Her Majesty, 6.11
 Budgetary balance, The, 1.2
 Budgetary revenues, 1.3
 Business Development Bank of Canada, 1.16, 9.5, 9.6

C

Canada bills, 6.2, 6.7
 before revaluation, 6.7
 Canada Deposit Insurance Corporation, 1.16
 Canada Development Investment Corporation,
 Holdback—Privatization, 6.34, 6.36
 Canada Foundation account, 6.41, 6.48
 deposits in a special bank account, 6.41
 Canada Hibernia Holding Corporation,
 Abandonment reserve fund, 6.34, 6.36
 Canada Investment Bonds, 6.6
 Canada Investment Fund for Africa, 9.18, 9.19
 Canada Labour Code—
 Other, 6.34, 6.36
 Wage Recovery Appeals, 6.34, 6.36
 Canada Lands Company Limited, 9.5, 9.6
 Canada Mortgage and Housing Corporation, 1.16, 9.5
 Canada notes, 6.2, 6.8
 payable in foreign currencies, 6.8
 Canada Pension Plan, 6.32, 6.52
 Bonds for, 1.13, 1.17, 6.2, 6.7, 6.12
 Due to, 1.13, 1.16, 2.23, 6.2, 6.32
 Canada Pension Plan Investment Board, 9.18
 transfers to, 6.32
 Canada Pension Plan Investment Fund,
 securities held by the, 6.32
 Canada Premium Bonds, 6.6
 Canada/Provinces Business Service Centre, 6.42, 6.49
 Canada savings bonds, 6.6
 Canada savings, Canada premium and Canada investment bonds,
 see *Retail debt*
 Canada Student Loans Program, 9.32, 9.36
 Canadian Agricultural Income Stabilization, 6.40, 6.45
 Canadian Airport Authorities, 9.32, 9.39
 Canadian Centre for Occupational Health and Safety—
 Donations, 5.7, 5.9
 Canadian Commercial Bank, 9.31, 9.34
 Canadian Commercial Bank and Northland Bank Holdback
 Account, 4.11, 4.13
 Canadian currency—Cash in bank, 7.2
 Canadian currency borrowings,
 issued, 1.15, 2.8
 repayments, 1.15, 2.8
 Canadian Dairy Commission, 9.5, 9.6
 account, 6.34, 6.36

C—Continued

Canadian Forces Pension Fund Account, 6.20, 6.21, 6.23
 Canadian Forces Superannuation Account, 6.20, 6.21, 6.23
 Canadian Institutes of Health Research—
 Donations for research, 5.7, 5.9
 Endowment for Health Research, 5.8, 5.10
 Canadian Landmine Action Fund, 5.7, 5.9
 Canadian producers of frozen groundfish, 9.32, 9.34
 Candidates' and committees' deposits—Election and
 referendum, 6.35, 6.37
 Capital investment activities, 1.15, 2.8
 Capital leases, 6.13
 Caribbean Development Bank, 5.4, 9.24, 9.26
 Agricultural Development Fund, 9.25
 Commonwealth Caribbean Regional, 9.25
 Special, 5.4, 9.25
 Cash, 1.13, 1.17, 2.6, 7.2
 and accounts receivable, 1.13, 2.6, 3.7, 7.2
 at beginning of year, 1.15, 2.8
 at end of year, 1.15, 1.17, 2.8
 generated before financing activities, 2.8
 generated or required (-),
 before financing activities, 1.15
 in Canadian currency, 1.17
 in foreign currencies, 1.17
 items not affecting, 1.15, 2.8
 net increase or decrease (-) in, 1.15
 provided by,
 operating activities, 1.15, 2.8
 provided or used (-) by:
 investing activities, 1.15, 2.8
 used by:
 capital, investment activities, 1.15, 2.8
 financing activities, 1.15, 2.8
 used for interest, 2.8
CASH AND ACCOUNTS RECEIVABLE, 7
 Cash and accounts receivable, 1.13, 2.6, 3.7, 7.2
 Cash flow, 1.10
 Statement of, 1.15
 Cash in bank, 7.2
 Canadian currency, 7.2
 Foreign currencies, 7.2
 Special deposits, 7.2
 Cash in hands of collectors and in transit, 7.2
 Cash in transit, 7.2
 Central American Bank for Economic Integration, 9.25
 Change due to,
 inventories, 1.14, 2.7
 prepaid expenses, 1.14, 2.7
 tangible capital assets, 1.14, 2.7
 Change in,
 foreign exchange accounts, 1.15, 2.8
 inventories and prepaid expenses, 1.15, 2.8
 net debt,
 during the year, 1.14, 2.7
 pension and other liabilities, 1.15, 2.8
 Charge on refunds of softwood lumber duty deposits, 3.4
 Children's benefits, 1.12, 2.5
 Civil service insurance fund, 6.40, 6.44
 Claims and pending and threatened litigation, 2.29, 11.19
 Collaborative research projects,
 Health, 6.41, 6.48
 Public Health Agency of Canada, 6.41, 6.48

C—Concluded

Common school funds—Ontario and Quebec, 6.41, 6.47
 Commonwealth War Graves Commission, 9.32, 9.40
 Company stock option, 9.32, 9.38
 Comparative information, 2.11
 Comparison of outcomes to March 2008 Budget, 1.3
 Comparison of results against budget, 2.12
 Comprehensive income, other, 2.5, 2.7, 3.3
 Comprehensive land claims, 2.29
CONSOLIDATED ACCOUNTS, 4
 Consolidated accounts, 3.7
 Consolidated Crown corporations and other entities, 3.6, 4.3
 accounts receivable, 7.4
 other cash, 7.2
 Consolidated specified purpose accounts, 3.12, 4.10
 other, 4.11, 4.13
 Consolidation adjustment, 5.3, 6.4, 6.5, 6.12, 6.43, 9.33, 9.40
 Construction of multi-purpose exhibition buildings, 9.31, 9.34
 Contaminated sites, 2.28, 5.12, 11.19
 Contingent liabilities, 2.10, 2.28, 11.17
 international organizations, 11.22
 of consolidated Crown corporations and other entities, 4.8
 of enterprise Crown corporations and other Government
 Business Enterprises, 9.15
 Contractors' security deposits, 6.35, 6.37
**CONTRACTUAL OBLIGATIONS AND CONTINGENT
 LIABILITIES, 11**
 Contractual obligations, 2.28, 11.2
 and contingent liabilities, 2.6, 11.2
 of enterprise Crown corporations and other
 Government Business Enterprises, 9.16
 Schedule of minimum payments, 11.2
 Co-operative Housing Project, 9.18
 Corporate income tax revenues, 1.12, 2.5, 3.4, 5.11
 Corporate sponsorships and donations, 5.8, 5.9
 Cost of plan amendments, 2.21
 Council of Yukon First Nations—Elders, 9.32, 9.36
 Courts Administration Service—
 Security for costs, 6.34, 6.37
 Special account, 6.42, 6.50
 Credit card—Special project fund, 6.43, 6.51
 Credit risk related to swap agreements, 2.17
 Crop Reinsurance Fund, 4.10, 4.12
 Cross-currency swap revaluation account,
 1.13, 1.17, 6.2, 6.9, 6.11, 6.12
 Crown corporation,
 expenses, 1.12, 2.5
 revenues, 1.12, 2.5, 3.6
 Crown Corporation Trusts—Donations, 6.43, 6.51
 Crown corporations and other entities, 2.25
 Cultural property, 9.31, 9.34
 Customs and excise, 5.11
 Customs duties receivable, 7.3
 Customs import duties, 1.12, 2.5, 3.4, 3.5

D

Defence Services Pension Continuation Act, 6.21
 Deferred revenues, 5.3, 5.7
 other specified purpose accounts, 5.7
 Dependants' pension fund, 6.40, 6.45, 6.77
 Deposit accounts, 6.34

D—Concluded

- Deposit and trust accounts, 6.2, 6.34, 6.35
- Deposit/Disbursements—Worker's Compensation Board, 6.40, 6.47
- Deposits in special bank accounts, 6.34
- Deposits on disposals, 6.35, 6.37
- Derivative financial instruments, 2.17, 2.19
- Detailed statement of
 - financial position, 1.13
 - foreign exchange, unmatured debt and cash transactions, 1.17
 - non-budgetary transactions and of non-financial assets, 1.16
 - operations and accumulated deficit, 1.12
- Details of other program expenses of other ministries, *see Volume II, Section 1*
- Details of other transfer payments by ministry, *see Volume II, Section 1*
- Details of spendable amounts, *see related ministerial section in Volume II*
- Developing countries—International development assistance, 9.20, 9.22
- Development of export trade, 9.20, 9.32, 9.35
- Direct lending to Crown corporations, 2.14
- Donation and bequest accounts, 5.7
- Donations,
 - Canadian Centre for Occupational Health and Safety, 5.7, 5.9
 - Rideau Hall, 5.7, 5.9
- Donations for research, 5.7, 5.9
- Due to Canada Pension Plan, 1.13, 1.16, 2.23, 6.2, 6.32

E

- Election and referendum—Candidates' and committees' deposits, 6.35, 6.37
- Employment Insurance Account, 4.10, 4.12, 4.15
 - transactions in the, 4.13
- Employment insurance benefits, 1.12, 2.5
- Employment insurance premiums, 1.12, 2.5, 3.3, 3.5
- Endangered species—Donations, 5.7, 5.9
- Endowment interest accounts, 5.8
- Endowment principal, 4.11, 4.14
- Endowments for health research, 4.11, 4.14, 5.8, 5.10
- Energy taxes, 1.12, 2.5, 3.4, 3.5
- Enterprise Crown corporations,
 - and other government business enterprises, 1.13, 1.15, 1.16, 2.6, 2.8, 3.6, 9.3, 9.4, 9.5
 - borrowings by, 9.14
 - interest and other, 3.6
 - share of annual profit, 1.15, 2.8, 3.6
- Environmental Damages Fund, 4.11, 4.13
- Environmental liabilities, 1.13, 2.6, 2.10, 5.2, 5.12
- Environmental Studies Research Fund,
 - Indian Affairs and Northern Development, 4.11, 4.14
 - Natural Resources, 4.11, 4.14
- Equity Ownership, 9.18, 9.19
- Equity transactions, 1.15, 2.8
- Estates—Armed services, 6.35, 6.38
- Estates fund, 6.35, 6.39
- Euro medium term-notes, 6.2, 6.8
 - payable in foreign currencies, 6.8
- European Bank for Reconstruction and Development, 5.4, 9.24, 9.26
- Exchange Fund Account, 3.6, 8.4
- Exchange valuation adjustment, 6.7
- Excise duties, 3.4

E—Concluded

- Excise tax—
 - aviation gasoline and diesel fuel, 3.4
 - gasoline, 3.4
- Excise taxes and duties,
 - miscellaneous, 3.4
 - other, 1.12, 2.5, 3.4, 3.5
 - receivable, 7.3
- Expenditures under statutory authorities, 3.13, 3.14
- Expenses, 1.6, 1.12, 2.5, 2.9, 2.12, 3.3, 3.8
 - by object, 3.13
 - by segment, 2.13, 3.10
 - by type of resources used in the operations, 2.14
 - compared to March 2007 Budget, 1.7
 - compared to March 2007, Budget Plan, 1.6
 - compared to 2006-2007, 1.6
 - total, 1.5
- Export Development Canada—Softwood Lumber Program, 9.5, 9.7
- External expenses by segment and by type, 3.8

F

- Fair values of financial instruments, 2.18
- Farm Credit Canada, 1.16, 9.5, 9.6
- Farm Credit Canada Guarantee Loans Program, 9.32, 9.36
- Federal/provincial agreement—Advance account, 6.40, 6.47
- Federal/provincial cost-sharing agreements, 6.41, 6.47
- Federal-provincial fiscal arrangements, 9.28, 9.29, 9.30
- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, *see Volume III, Section 9*
- Federal/provincial shared-cost project,
 - Interprovincial Computerized Examination Management System (ICEMS), 6.41, 6.48
- Fees and charges, other, 3.6
- Field British Columbia and Yukon Operations of the Northern Canada Power Commission, 6.34, 6.36
- Financial assets, 1.9, 1.13, 2.6
 - and liabilities, 2.18
- Financial assistance to
 - Canadians abroad, 6.41, 6.48
 - enterprise Crown corporations and other Government Business Enterprises, 9.17
- Financial assistance under budgetary appropriations to consolidated Crown corporations, 4.9
- Financial Consumer Agency of Canada—Advances, 9.31, 9.34
- Financial highlights, 1.2, 1.3
- Financial position of consolidated Crown corporations and other entities—
 - Assets, liabilities and other equity, 4.4
- Financial position of enterprise Crown corporations and other Government Business Enterprises—
 - Assets, liabilities and equity, 9.10
- FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS, 1.2
 - Financial Statements Discussion and Analysis, 1.2
 - discussion and analysis, 1.2
 - accumulated deficit, 1.7
 - budgetary revenues, 1.3
 - risks and uncertainties, 1.11
 - the budgetary balance, 1.2
 - total expenses, 1.5
 - glossary of terms, 1.18
 - introduction, 1.2
 - financial highlights, 1.2, 1.3

F—Concluded

FINANCIAL STATEMENTS OF REVOLVING FUNDS,
see Volume III, Section 1

FINANCIAL STATEMENTS OF THE GOVERNMENT OF
 CANADA AND REPORT AND OBSERVATIONS OF
 THE AUDITOR GENERAL OF CANADA, 2

Financing activities, 1.15, 2.8

Fines for the Transportation of Dangerous Goods, 4.11, 4.14

First Nations in British Columbia, 9.32, 9.36

Fixed assets, purchases and operating leases, Transfer payment
 agreements, 11.3

Foreign claims fund, 6.41, 6.47

Foreign currencies,
 cash in bank, 7.2

Foreign currencies borrowings,
 issued, 1.15, 2.8
 repayments, 1.15, 2.8

Foreign currency risk and sensitivity analysis to foreign currency
 exposures, Managing, 2.17

Foreign currency translation, 2.11

FOREIGN EXCHANGE ACCOUNTS, 8

Foreign exchange accounts, 1.13, 1.17, 2.6, 2.10, 2.24, 8.2
 change in, 1.15, 2.8

Foreign exchange net revenues, 1.12, 2.5, 3.6
 Exchange Fund Account, 3.6
 International Monetary Fund, 3.6
 other, 3.6

Foreign governments, 6.42, 6.50

Francophone Summits, 6.43, 6.51

Funds from non-governmental organizations,
 Foreign Affairs and International Trade, 6.41, 6.48

Future benefit expense, 2.21

Future benefit liability and plan assets, 2.20

G

Gasoline—Excise tax, 3.4

General security deposits, 6.35, 6.37

Global Environment Facility, 9.25, 9.27
 Trust Fund, 5.4, 9.25

Glossary of terms, 1.18

Goods and services tax, 1.12, 2.5, 3.4, 3.5, 5.11
 receivable, 7.3

Government Annuities Account, 6.2, 6.33, 6.72

Government's cost of operations, 3.10

Government's holdings, 6.4, 6.5, 6.12
 and securities held for the retirement of unmatured debt, 6.4

Guarantee deposits—
 Canada Border Services Agency, 6.35, 6.37
 Canada Revenue Agency, 6.34, 6.36
 Canadian Human Rights Commission, 6.34, 6.36
 Indian Affairs and Northern Development, 6.34, 6.36
 oil and gas, 6.34, 6.36
 reserve resources, 6.34, 6.36
 Natural Resources—Oil and gas, 6.34, 6.37

Guarantees, 11.17
 by the Government, contingent liabilities, 2.28, 11.18

H

Haddock fishermen, 9.32, 9.34

Health Insurance Supplementary Account, 4.10, 4.12

Hibernia Development Project, 9.32, 9.38

H.L. Holmes Fund, 4.11, 4.14, 5.8, 5.10, 9.32, 9.38

Holdback—Privatization, 6.34, 6.36

I

Immigrant investor program, 6.40, 6.47

Immigration guarantee fund, 6.35, 6.37

Immigration loans, 9.31, 9.34

Imprest account cheques, 7.2

Imprest accounts, standing advances and authorized loans,
 9.31, 9.33

Income from securities in trust—Bankruptcy and Insolvency
 Act, 6.42, 6.49

Income tax receivables, 7.3

Income tax revenues, 2.5, 3.4
 corporate, 1.12, 2.5, 3.4
 other, 1.12, 2.5, 3.4
 personal, 1.12, 2.5, 3.4

Indian
 band funds, 6.35, 6.38
 capital accounts, 6.35, 6.38
 revenue accounts, 6.35, 6.38
 shares and certificates, 6.41, 6.49
 compensation funds, 6.41, 6.49
 economic development fund, 9.32, 9.37
 Economic Development Guarantee Loans Program, 9.32, 9.37
 estate accounts, 6.35, 6.38
 moneys suspense account, 6.41, 6.49
 Residential Schools Settlement Agreement—
 Common Experience Payment, 6.35, 6.37
 savings accounts, 6.35, 6.38
 special accounts, 6.41, 6.49

Inmates' trust fund, 6.35, 6.38

Insurance accounts, 4.10, 4.12

Insurance and death benefit accounts, 6.40

Insurance company liquidation, 6.40, 6.44

Insurance programs, 2.29, 11.20

Insurance programs of agent enterprise Crown
 corporations, Summary of, 11.21

Inter-American Development Bank, 9.24, 9.27
 Fund for Special Operations, 9.25

Interest,
 accrued, 5.13
 and other, 3.6
 and penalties, 3.6
 due, 5.13
 expense, 2.22
 on bank deposits, 3.7
 paid to the Government, 9.7
 rates, unmatured debt, 6.9

Interest and matured debt, 1.13, 2.6, 5.2, 5.13

INTEREST-BEARING DEBT, 6

Interest-bearing debt, 1.8, 1.13, 2.6, 6.2, 6.12
 by category, 6.3

International Bank for Reconstruction and Development, 9.25
 (World Bank), 5.4, 9.24, 9.26

International contractual obligations, 11.17

I —Concluded

- International development assistance, developing countries, 9.20, 9.22
 - International Development Association, 5.4, 9.25, 9.27
 - International Finance Corporation, 9.24, 9.26
 - International financial institutions, 5.4, 9.25, 9.27
 - International Fund for Agriculture Development, 9.25
 - International Monetary Fund, 3.6, 9.25
 - notes payable, 1.13, 1.17, 8.2, 8.3
 - Poverty Reduction and Growth Facility, 9.25, 9.27
 - special drawing rights allocations, and, 1.13, 1.17
 - subscriptions, 1.13, 1.17, 8.2, 8.3
 - International organizations, 1.16, 2.28, 3.7, 9.3, 9.24, 11.19
 - contingent liabilities, 11.19
 - International organizations and associations, 9.25, 9.27
 - International reserves held in the Exchange Fund Account, 1.13, 1.17, 8.2, 8.3
 - Inuit loan fund, 9.32, 9.37
 - Inventories, 1.13, 1.16, 2.6, 10.2
 - and prepaid expenses, 1.15, 2.8
 - change due to, 1.14, 2.7
 - change in, 2.8
 - Investing activities, 1.15, 2.8
 - Investments, 1.16, 9.5
 - and accumulated profits/losses, 9.5
 - capital, 1.16
 - dividends, 1.16
 - other comprehensive income, 1.16
 - share of annual profit, 1.16
 - Investors' Indemnity Account, 4.10, 4.12
- J**
- Jobs and economic restoration initiative, 6.43, 6.51
 - Joint Learning Program, 9.32, 9.39
 - Joint projects, 6.42, 6.51
 - Joint research and development projects,
 - National Defence, 6.42, 6.50
 - Public Safety and Emergency Preparedness, 6.43, 6.51
 - Royal Canadian Mounted Police, 6.43, 6.51
 - Judges Act*, 6.21

L

- Labour standards suspense account, 6.41, 6.48
- Laurier House—Interest (Mackenzie King trust account), 5.8, 5.10
- Lease and use of public property, 3.6
- Liabilities, 1.13, 2.6
- Library and Archives of Canada—Special Operating Account, 5.7, 5.9, 6.40, 6.47
- Loans and accountable advances, 9.31
- Loans and advances, 1.16, 9.5
 - issued, 1.15, 2.8
 - other, 1.16
 - repayments, 1.15, 2.8
- LOANS, INVESTMENTS AND ADVANCES, 9
- Loans, investments and advances, 1.13, 1.16, 2.6, 2.10, 3.7, 9.3
 - other, 1.13, 1.16, 2.6, 2.26
 - other departments—Miscellaneous, 9.33, 9.40
- Loans to enterprises in Newfoundland and Labrador, 9.28, 9.30
- Lower Churchill Development Corporation Limited, 9.18

M

- Mackenzie King trust account, 4.11, 4.14
 - Laurier House—Interest, 5.8, 5.10
- Manufacturing, processing and service industries in Canada, 9.32, 9.38
- Market debt, 6.2, 6.12
 - of the Government of Canada, 6.11
- Market development incentive payments—Alberta, 6.42, 6.50
- Marketable bonds, 1.13, 1.17, 6.2, 6.3, 6.4, 6.12
 - nominal, 6.12
 - payable in Canadian currency, 6.2, 6.4, 6.12
 - payable in foreign currencies, 6.2, 6.4, 6.12
 - real return, 6.12
- Matured debt, 5.13
- Maturity and currency of borrowings by enterprise Crown corporations and other Government Business Enterprises, 9.15
- Maturity of Government Debt, 6.10
- Media travel expenses—Share-cost projects, 6.43, 6.51
- Members of Parliament Retirement Compensation Arrangements Account, 6.20, 6.21, 6.26
- Members of Parliament Retiring Allowances, 6.18
 - Account, 6.20, 6.21, 6.25
- Military Museum, The (formerly Museum of the Regiments), 6.42, 6.50
- Military purchases excess funds deposit, 6.43, 6.51
- Ministerial expenditures by standard object,
 - see *Volume II, Section 1*
- Ministerial expenditures by type, see *Volume II, Section 1*
- Ministerial revenues, see *Volume II, Section 1*
- Ministry expenses, 1.12, 2.5
- Ministry summary (of source and disposition of authorities),
 - see *related ministerial section in Volume II*
- Miscellaneous accountable advances, 9.31, 9.33
- Miscellaneous accountable imprest and standing advances, 9.31, 9.33
- Miscellaneous excise taxes and duties, other, 3.4
- Miscellaneous federal/provincial projects,
 - Health, 6.41, 6.48
 - Public Health Agency of Canada, 6.41, 6.48
- Miscellaneous payroll deductions, 5.3, 5.6
- Miscellaneous projects deposits—
 - Canadian Heritage, 6.40, 6.47
 - Environment, 6.41, 6.47
 - Fisheries and Oceans, 6.41, 6.47
 - Parks Canada Agency, 6.41, 6.47
- Miscellaneous revenues, 3.6
- Missions abroad, 9.31, 9.33
- Montreal Protocol Multilateral Fund, 9.25
- Mounted Police Foundation, 5.8, 5.9
- Multilateral Investment Fund, 5.4, 9.25
- Multilateral Investment Guarantee Agency, 5.4, 9.24, 9.26
- Municipal Development and Loan Board, 9.28, 9.29, 9.30
- Museum of the Regiments, see *Military Museum, The*
- Mutual fund capital gain refund overpayments, 9.29, 9.30

N

- National Battlefields Commission—Trust Fund, 4.11, 4.13
- National governments including developing countries, 1.16, 3.7, 9.3, 9.20
- National Marketing Programs, 9.31, 9.34
- National Research Council of Canada—Trust Fund, 5.7, 5.9
- Native claimants, 9.32, 9.37
- NATO see *North Atlantic Treaty Organization*

N—Concluded

Natural Sciences and Engineering Research Council—
Trust Fund, 5.7, 5.9
Net change in other accounts, 2.8
Net debt, 1.10, 1.13, 2.6
beginning of year, 1.14, 2.7
end of year, 1.14, 2.7
net decrease in, 1.14, 2.7
Net decrease in net debt due to operations, 1.14, 2.7
Net decrease (-) or increase in cash, 2.8
Net increase in cash, 2.8
Newfoundland Offshore Revenue Account, 6.42, 6.50
New Parks and Historic Site Account, 4.11, 4.13
Non-budgetary transactions and non-financial assets, 1.16
NON-FINANCIAL ASSETS, 10
Non-financial assets, 1.10, 1.13, 1.16, 2.6, 2.10, 10.2, 10.3
and non-budgetary transactions, 1.16
by category, 10.2, 10.3
Non-government agencies, 6.42, 6.50
Non-Indian moneys, 6.41, 6.49
Non-lapsing authorities granted/repealed in the current year,
see *Volume II, Section 1*
Non-marketable bonds and notes,
see *Bonds for Canada Pension Plan*
Nordion International Inc., 9.32, 9.39
North Atlantic Treaty Organization (NATO),
damage claims recoverable, 9.20, 9.23
infrastructure projects, 6.42, 6.50
North Portage Development Corporation, 9.18, 9.19
Northern Canada Power Commission, Field British Columbia
and Yukon Operations of the, 6.34, 6.36
Notes payable to international organizations, 5.3, 5.4
Notes to the financial statements of the Government of
Canada, 2.9
Nova Scotia Offshore Revenue Account, 6.42, 6.51
Nuclear Liability Reinsurance Account, 4.10, 4.13

O

Obligation related to capital leases,
1.13, 1.17, 2.18, 6.2, 6.11, 6.12, 6.13
details of, 6.13
maturity of, 6.16
Observations of the Auditor General of Canada, 2.32
Old age security benefits, guaranteed income supplement
and spouse's allowance, 1.12, 2.5
On Reserve Housing Guarantee Loans Program, 9.32, 9.37
Operating activities, 1.15, 2.8
Operating leases, 2.28
Other accounts, net change in, 1.15
Other accounts payable and accrued liabilities, 5.3, 5.6
Other accounts receivable, 1.13, 1.16, 2.6, 2.24, 7.2, 7.4
Other cash—Consolidated Crown corporations and
other entities, 7.2
Other comprehensive income, 1.12, 1.14, 2.5, 2.7, 3.3
Other consolidated specified purpose accounts, 4.11, 4.13
Other employee and veteran future benefits,
1.13, 1.16, 2.6, 6.2, 6.12, 6.30
pensions and, 2.10
public sector pensions and, 2.19
Other excise taxes and duties, 1.12, 2.5, 3.4, 3.5
Other future benefits - plan overview, 2.20
OTHER GOVERNMENT-WIDE INFORMATION,
see *Volume III, Section 10*
Other income tax revenues, 1.12, 3.4

O—Concluded

Other levels of Government, 1.12, 2.5
transfer payments to, 2.12
Other liabilities, 1.13, 1.16, 2.6, 2.23, 6.2, 6.12
Other loans, investments and advances,
1.13, 1.16, 2.6, 2.26, 3.7, 9.3, 9.31
issued, 1.15, 2.8
repayments, 1.15, 2.8
OTHER MISCELLANEOUS INFORMATION,
see *Volume III, Section 11*
Other program expenses, 1.12, 2.5, 3.3, 3.10
by ministry, 2.13
Other program revenues, 1.12, 2.5, 3.6
Other receivables, 7.4
Other revenues, 1.12, 2.5, 3.3, 3.6
Other specified purpose accounts, 6.2, 6.40
Other taxes and duties, 1.12, 2.5, 3.4
Other transactions, 1.16
Other transfer payments, 1.12
Outstanding cheques, 7.2
and warrants, 7.2
Outstanding swap agreements as of March 31, 6.12

P

Pacific Rim Mitigation Fund, 5.7, 5.9
Parolees, 9.32, 9.39
PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS,
see *Volume III, Section 8*
Peace Hills Trust, securities held in, 6.34
Pension accounts, 6.40
Pension and other liabilities,
1.13, 1.16, 2.6, 3.12, 6.2, 6.12, 6.17
change in, 1.15, 2.8
Pension benefits - plan overview, 2.19
Pension plan for federally appointed judges, 6.18
Pension plans, 6.17
Pensioners' Dental Services Plan, 6.30, 6.31
Pensions and other employee and veteran future benefits, 2.10
Personal and non-resident income tax, 5.11
Personal income tax revenues, 1.12, 2.5, 3.4
Personnel posted abroad, 9.31, 9.33
Petro-Canada Enterprises Inc.—Unclaimed shares, 6.42, 6.49
Portfolio investments, 1.16, 3.7, 9.3, 9.18
Poverty Reduction and Growth Facility, 9.23, 9.25
Preface to the financial statements of the Government
of Canada, 2.2
Prepaid expenses, 1.13, 1.16, 2.6, 10.2
change due to, 1.14, 2.7
change in inventories and, 2.8
Prime Minister Awards and other deposits, 5.7, 5.9
PROFESSIONAL AND SPECIAL SERVICES,
see *Volume III, Section 3*
Program activity,
see *related ministerial section in Volume II*
Program expenses, other, 2.5
Project deposits—Statistics Canada, 6.42, 6.50
Provincial and territorial governments, 1.16, 3.7, 9.3, 9.28
Provincial and territorial tax collection agreements account,
1.16, 5.3, 5.5, 5.6
Provincial arrangement on capital assets, 5.7, 5.8

P—Concluded

Provincial funding for collaborative arrangement—
Labour Market Development Agreement
(LMDA)—Ontario, 6.41, 6.49

Provincial workers' compensation boards, 9.32, 9.36

PUBLIC DEBT CHARGES, *see Volume III, Section 7*

Public debt charges, 1.12, 2.5, 2.13, 3.3, 3.11, 3.12, 3.13, 3.14

Public Sector Pension Investment Board, 9.18, 9.19

Public sector pensions, 1.13, 1.16, 2.6, 6.2, 6.12, 6.17, 6.20
and other employee and veteran future benefits, 2.19

Public Service death benefit account, 6.40, 6.45

Public Service Health Care Plan, 6.30, 6.31

Public Service Pension Fund Account, 6.20, 6.21, 6.22

Public Service Superannuation Account, 6.20, 6.21, 6.22

Q

Queen's Fellowship fund, 4.11, 4.14, 5.8, 5.10

R

Radarsat, 6.42, 6.50

RADARSAT-2, 5.7, 5.9
Data satellite, 5.7, 5.9

Recapitulation of external expenses by type,
see Volume II, Section 1

Recapitulation of external revenues by source,
see Volume II, Section 1

Reconciliation of external expenditures by standard object
to expenses, *see Volume II, Section 1*

Regular forces death benefit account, 6.40, 6.44

Report of the Auditor General on the financial statements
of the Government of Canada, 2.4

Reporting entity, 2.9

Reserve Force Pension Fund Account, 6.20, 6.21, 6.24

Restricted donations, 5.7, 5.9

Retail debt, 1.13, 1.17, 6.2, 6.6, 6.12

Retirement Compensation Arrangements (RCA) Account,
6.20, 6.21, 6.26, 6.27

Return on investments, 3.6, 3.7
external, 3.7
internal to the Government, 3.7
ministerial, 3.7

Returned soldiers' insurance fund, 6.40, 6.45

Revenues, *see related ministerial section in Volume II*

Revenues, 1.4, 1.12, 2.5, 2.9, 3.3
compared to March 2007 Budget, 1.5
compared to March 2007 Budget Plan, 1.5
compared to 2006-2007, 1.4
other, 1.12, 2.5, 3.3, 3.6
tax, 1.12, 2.5, 3.3, 3.4

REVENUES, EXPENSES AND ACCUMULATED DEFICIT, 3

Revenues, expenses and accumulated deficit, 3.3

Revenues, expenses and other changes in equity of,
consolidated Crown corporations and other entities, 4.6
enterprise Crown corporations and other Government
Business Enterprises, 9.12

Rideau Hall—Donations, 5.7, 5.9

Rights and privileges, 3.6

Risks and uncertainties, 1.11

R—Concluded

Royal Canadian Mounted Police,
Benefit Trust Fund, 6.35, 6.38
Continuation Act, 6.21

Dependants' Pension Fund, 6.40, 6.45, 6.77

Disability and other future benefits, 6.30, 6.31

Pension Fund Account, 6.20, 6.21, 6.25

Pipe Band (NCR), 5.8, 5.10

Sponsorship Agreement—Contributions, 5.8, 5.10

Superannuation Account, 6.20, 6.21, 6.24

S

Saint John Harbour Bridge Authority, 9.32, 9.39

St. Lawrence Seaway Management Corporation, 9.32, 9.39

Sale-leaseback transaction, 2.14

Sales of goods and information products, 3.6

Sales of goods and services, 3.6

Sales of goods and services, *see Volume II, Section 1*

Sales of seized assets, 6.41, 6.48

Schedule of minimum payments, 11.2

Scholastic awards, 6.35, 6.38

Securities held by the Canada Pension Plan Investment Fund, 6.32

Securities in trust—Bankruptcy and Insolvency Act, 6.42, 6.49

Security equipment purchases, 6.42, 6.51

Security for costs,
Courts Administration Service, 6.34, 6.37
Supreme Court of Canada, 6.34, 6.37

Segmented information, 2.30

Seized assets, Canadian funds, 6.43, 6.51

Seized property—Cash, 6.35, 6.37

Seized Property Proceeds Account, 4.11, 4.14

Seized Property Working Capital Account, 9.32, 9.39

Service fees for immigration and citizenship, 5.7, 5.8

Services of a non-regulatory nature, 3.6

Services of a regulatory nature, 3.6

Severance and other benefits, 6.30, 6.31

Share of annual profit in enterprise Crown corporations and
other government business enterprises, 1.15, 2.8

Shared-cost agreements,
Agriculture and Agri-Food, research, 5.7, 5.8
Canadian Food Inspection Agency, 6.40, 6.46
NAFTA Secretariat, Canadian Section, 6.41, 6.48
Natural Resources, research, 6.42, 6.51
Transportation research and development, 5.8, 5.10
Veterans Affairs, 6.43, 6.51

Shared-cost/joint project agreements, research, 6.42, 6.49

Shared-cost projects,
Canadian International Development Agency,
support to education programs (formerly
international conferences), 6.41, 6.48
Foreign Affairs and International Trade, 6.41, 6.48
Industry, 6.42, 6.49
Media travel expenses, 6.43, 6.51
Natural Resources, 6.42, 6.51
Privy Council, media travel expenses, 6.43, 6.51

Ship-Source Oil Pollution Fund, 4.10, 4.13

Significant accounting policies, summary of, 2.9

Significant transactions, 2.14

Small Business loans, 9.32, 9.38

Social Sciences and Humanities Research Council—
Queen's Fellowship Fund, 5.8, 5.10
Trust Fund, 5.7, 5.9

S—Concluded

Softwood lumber products export charge, 3.4
 Softwood Lumber Program, 9.5, 9.7
 Source and disposition of authorities by type
 (voted and statutory), *see Volume II, Section 1*
 Source and disposition of budgetary authorities by ministry,
 see Volume II, Section 1
 Source and disposition of non-budgetary authorities by ministry,
 see Volume II, Section 1
 Special account—Courts Administration Service, 6.42, 6.50
 Special accounts—Section 63, Indian Act, 6.34, 6.36
 Special deposits, cash in bank, 7.2
 Special drawing rights allocations, 1.13, 1.17, 8.2, 8.3
 Special operating account—Library and Archives of Canada,
 5.7, 5.9, 6.40, 6.47
 Specified purpose accounts,
 other, 6.2, 6.40
 other deferred revenues, 5.7
 Spectrum licence fees and other fees, 5.7, 5.8
 Spending and borrowing authorities, 2.11
 Spending authorities, 2.11
 over-expenditure of, 2.12
 Sponsorship Agreement—Contributions, 5.8, 5.10
 Statement of all borrowing transactions on behalf of
 Her Majesty, 6.11
 Statement of cash flow, 1.15, 2.8
 Statement of change in net debt, 1.14, 2.7
 Statement of financial position, detailed, 1.8, 1.13, 2.6
 Statement of foreign exchange, unmatured debt
 and cash transactions, detailed, 1.17
 Statement of non-budgetary transactions and
 of non-financial assets, detailed, 1.16
 Statement of operations and accumulated deficit, 2.5
 detailed, 1.12
 Statement of responsibility, 2.3
 Statement of revenues and expenses, *see Volume II, Section 1*
 Stoney Band Perpetual Loan, 9.32, 9.38
 Strategic outcome and program activity descriptions,
 see related ministerial section in Volume II
 Structure of interest-bearing debt, 6.12
 Summary combined financial statements of enterprise
 Crown corporations and other Government Business
 Enterprises by segment, 9.9
 Summary financial statements of,
 consolidated Crown corporations and other entities, 4.3
 enterprise Crown corporations and other Government
 Business Enterprises, 9.8
 Summary of insurance programs of agent enterprise Crown
 corporations, 11.21
 Summary of significant accounting policies, 2.9
 Summary of transactions in public sector pensions that
 resulted in charges to expenses, 6.21
 Superannuation accounts, 6.2, 6.20
 Supplementary Fines Fish Account, 4.11, 4.14
SUPPLEMENTARY INFORMATION REQUIRED BY THE
FINANCIAL ADMINISTRATION ACT *see Volume III, Section 2*
 Supplementary Retirement Benefits Account, 6.21, 6.28
 Judges, 6.20
 Others, 6.20
 Swap agreements, 2.17

T

Tangible capital assets, 1.13, 1.16, 2.6, 2.27, 10.4
 acquisitions of, 1.14, 1.15, 2.7, 2.8
 amortization of, 1.14, 1.15, 2.7, 2.8
 by main custodian ministries, 10.4
 change due to, 1.14, 2.7
 net, 10.2
 net loss (-) or gain on disposal of, 1.14, 1.15, 2.7, 2.8
 proceeds from disposal of, 1.14, 1.15, 2.7, 2.8
 Tax and other accounts receivable, 2.24
 Tax payables, 1.13, 1.16, 2.6, 5.2, 5.11
 corporate income tax, 5.11
 customs and excise, 5.11
 goods and services tax, 5.11
 personal and non-resident income tax, 5.11
 Tax receivables, 1.13, 1.16, 2.6, 7.2, 7.3
 Tax revenues, 1.12, 2.5, 3.3, 3.4
 Telefilm Canada—Advance account, 6.40, 6.47
 Temporary deposits received from importers, 6.35, 6.37
 Ten year comparative financial information, 1.12
 Transactions in the Employment Insurance Account, 4.13
 Transfer payment agreements, 2.28
 Transfer payment agreements, fixed assets, purchases and
 operating leases, 11.3
 Transfer payments,
 see related ministerial section in Volume II
TRANSFER PAYMENTS, *see Volume III, Section 6*
 Transfer payments, 1.12, 2.5, 2.14, 3.3, 3.10, 3.13
 by ministry, other, 2.13
 by province, major, 3.11
 other, 1.12, 2.5
 other levels of government, 1.12, 2.5, 2.12
 Treasury bills, 1.13, 1.17, 6.2, 6.5, 6.12
 average yields at tender, 6.10
 Trust accounts, 6.35
 Trust fund,
 Inmate's, 6.35, 6.38
 National Battlefields Commission, 4.11, 4.13
 National Research Council of Canada, 5.7, 5.9
 Natural Sciences and Engineering Research Council,
 5.7, 5.9
 Social Sciences and Humanities Research Council,
 5.7, 5.9, 6.42, 6.50
 Veterans administration and welfare, 6.35, 6.39

U

Unamortized discounts and premiums, 1.16, 9.5
 on market debt, 1.13, 1.17, 6.2, 6.9, 6.11, 6.12
 on marketable bonds, 6.9
 Unamortized discounts on,
 Canada bills, 6.9
 Treasury bills, 6.9
 Unclaimed dividends and undistributed assets,
 Bankruptcy and Insolvency Act, 6.42, 6.50
 Canada Business Corporations Act, 6.42, 6.50
 Winding-up Act, 6.42, 6.50
 Unconditionally repayable contributions, 9.31, 9.33
 Unexploded explosive ordnance affected sites, 5.12

U—Concluded

Unmatured debt, 1.13, 1.17, 2.6, 2.15, 3.12, 6.2, 6.3, 6.12
and other financial instruments, 2.15
as at March 31, from 2004 to 2008, with the average rate
of interest thereon, 6.9
payable in Canadian currency, 1.13, 1.17, 6.2
payable in foreign currencies, 1.13, 1.17, 6.2
Use of estimates and measurement uncertainty, 2.11

V

Vehicles, 10.6
by sub-category, 10.6
Veterans administration and welfare trust fund, 6.35, 6.39
Veterans' disability and other future benefits, 6.30, 6.31
Veterans insurance fund, 6.40, 6.45
Veterans' Land Act Fund—Advances, 9.32, 9.40

W

War claims fund—World War II, 6.41, 6.47
Winter capital projects fund, 9.28, 9.30
Workers' compensation, 6.30, 6.31
World Health Organization, 6.41, 6.48

CA1

FN

-P72

V2



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Public Accounts of Canada

2008

Volume II

Details of
Expenses and
Revenues

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VOLUME II

2007-2008

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

- Introduction
- 1. Summary Tables and Appendices
- 2. Agriculture and Agri-Food
- 3. Atlantic Canada Opportunities Agency
- 4. Canada Revenue Agency
- 5. Canadian Heritage
- 6. Citizenship and Immigration
- 7. Economic Development Agency of Canada for the Regions of Quebec
- 8. Environment
- 9. Finance
- 10. Fisheries and Oceans
- 11. Foreign Affairs and International Trade
- 12. Governor General
- 13. Health
- 14. Human Resources and Skills Development
- 15. Indian Affairs and Northern Development
- 16. Industry
- 17. Justice
- 18. National Defence
- 19. Natural Resources
- 20. Parliament
- 21. Privy Council
- 22. Public Safety and Emergency Preparedness
- 23. Public Works and Government Services
- 24. Transport
- 25. Treasury Board
- 26. Veterans Affairs
- 27. Western Economic Diversification
- 28. Index



INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA

Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

The content of Volume II is summarized as follows:

Summary Tables and Appendices (Section 1)

Section 1 includes summary tables which provide the summaries of the financial transactions contained in the ministerial sections.

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

Ministerial Sections (Sections 2 to 27)

There is one section for each ministry. The department and agencies, for which a Minister is responsible to Parliament, are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of the strategic outcomes and program activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
Displays by department and agencies the source and disposition of each budgetary and non-budgetary authority granted by

Parliament in Appropriation Acts and other statutes.

- *Program Activity*
Displays by department and agencies the total authorities available for use and the authorities used in the current year for each program activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).
- *Transfer Payments*
Displays by department and agencies the source and disposition of authorities for each transfer payment.
- *Details of Respendable Amounts*
Displays by department and agencies the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.
- *Revenues*
Displays by department and agencies the nature of revenues under each main revenue classification.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1 (e.g. data in the *Transfer Payments* statement can be traced to the *Program Activity* statement which in turn can be traced to the *Ministry Summary* statement; data in the *Ministry Summary* statement can be traced to the *Summary Tables* (5, 6 and 7) in Section 1.

Volume II is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain Summary Tables and Appendices and the *Ministry Summary* in the Ministerial Sections display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**

- *Available from previous years*

Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.

- *Main and Supplementary Estimates*

Include the spending authorities requested in the Estimates as well as forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

- *Adjustments, warrants and transfers*

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10, 15, 22 and 23 or changes in ministry responsibility;

- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;

- changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;

- amounts of previous years' overexpenditures paid or settled in the current year and proceeds from the disposal of surplus Crown assets;

- Governor General Special Warrants to cover payments that are required when Parliament is dissolved for a general election.

- *Total available for use*

Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

- **Disposition of Authorities**

- *Used in the current year*

Amounts spent in the current year (net of actual revenues and receipts available for spending).

- *Lapsed (variance under)*

Unused spending authorities which cannot be carried forward to a subsequent year.

- *Overexpended (variance over)*

Excess of spending over authorities granted.

- *Available for use in subsequent years*

Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*

Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

SECTION 1

2007-2008

PUBLIC ACCOUNTS OF CANADA

Summary Tables and Appendices

CONTENTS

	<i>Page</i>
Summary tables —	
Table 1 — Statement of revenues and expenses	1.3
Table 2 — Ministerial expenditures by type	1.4
Table 2a — Recapitulation of external expenses by type	1.10
Table 2b — Details of other transfer payments by ministry	1.11
Table 2c — Details of other program expenses of other ministries	1.12
Table 3 — Ministerial expenditures by standard object	1.13
Table 3a — Reconciliation of external expenditures by standard object to expenses	1.21
Table 4 — Ministerial revenues	1.22
Table 4a — Recapitulation of external revenues by source	1.28
Table 4b — Sales of goods and services	1.30
Table 5 — Source and disposition of budgetary authorities by ministry	1.34
Table 6 — Source and disposition of non-budgetary authorities by ministry	1.40
Table 7 — Source and disposition of authorities by type (voted and statutory)	1.42
Appendices —	
Appendix 1 — Authorities granted in current year Appropriation Acts	1.48
Appendix 2 — Authorities granted by statutes other than Appropriation Acts	1.79
Appendix 3 — Authorities available from previous years	1.91
Appendix 4 — Non-lapsing authorities granted/repealed in the current year	1.98
Appendix 5 — Authorities for the spending of proceeds from the disposal of surplus Crown assets	1.100

TABLE 1

Statement of Revenues and Expenses

Table 1 presents revenues and expenses for fiscal year 2007-2008. In addition, detailed information is provided in Section 3 of Volume I of the *Public Accounts of Canada*.
(in thousands of dollars)

REVENUES	2007-2008	EXPENSES	2007-2008
TAX REVENUES—		Transfer payments—	
Income tax revenues—		Old age security benefits, guaranteed income supplement and spouse's allowance	31,954,677
Personal	113,062,564		
Corporate	40,627,679	Other levels of government—	
Other income tax revenues	5,692,904	Canada health and social transfer	31,346,491
	159,383,147	Fiscal arrangements	14,569,990
Other taxes and duties—		Alternative payments for standing programs	(2,719,889)
Goods and services tax	29,919,798	Other major transfers	2,955,876
Energy taxes—			46,132,468
Excise tax—Gasoline	4,015,315	Employment insurance benefits	14,297,699
Excise tax—Aviation gasoline and diesel fuel	1,124,303	Children's benefits	11,894,151
	5,139,618	Other transfer payments	27,032,010
Customs import duties	3,902,834		
Other excise taxes and duties—		Total transfer payments	131,331,005
Excise duties	4,185,168		
Air travellers security charges	385,713	Other program expenses—	
Miscellaneous excise taxes and duties	674,187	Crown corporation expenses	7,340,009
	5,245,068	Agriculture and Agri-Food	1,635,722
	44,207,318	Canada Revenue Agency	7,437,330
		Environment	1,456,324
TOTAL TAX REVENUES	203,590,465	Fisheries and Oceans	1,648,907
EMPLOYMENT INSURANCE PREMIUMS	16,558,033	Foreign Affairs and International Trade	1,891,967
OTHER REVENUES—		Health	2,454,346
Crown corporation revenues—		Human Resources and Skills Development	3,079,731
Consolidated Crown corporations	1,760,071	Indian Affairs and Northern Development	1,304,940
Enterprise Crown corporations and other government business enterprises—		Industry	2,110,693
Share of annual profit	4,255,588	Justice	976,832
Interest and other	488,574	National Defence	17,330,809
	6,304,233	Natural Resources	899,812
Other program revenues—		Public Safety and Emergency Preparedness	7,885,002
Return on investments	691,795	Public Works and Government Services	2,192,008
Sales of goods and services	7,629,388	Treasury Board	2,065,531
Miscellaneous revenues	5,573,623	Other ministries	6,456,984
	13,894,806		
Foreign exchange net revenues—		Total other program expenses	68,166,947
Exchange Fund Account	1,862,157	Total program expenses	199,497,952
International Monetary Fund	10,236	Public debt charges	33,325,241
Other	39		
	1,872,432	TOTAL EXPENSES	232,823,193
TOTAL OTHER REVENUES	22,271,471		
TOTAL REVENUES	242,419,969	ANNUAL SURPLUS	9,596,776

Ministerial Expenditures by Type

Table 2a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾					Total ministerial net expenditures	
		Old age security benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other		
2	Agriculture and Agri-Food Department	...	...	...	...	2,645,012	793,816	3,438,828
	Canadian Dairy Commission	...	...	...	...	...	3,848	3,848
	Canadian Food Inspection Agency	...	...	...	...	13,313	667,948	681,261
	Canadian Grain Commission	...	...	...	...	...	31,960	31,960
	Total Ministry	...	...	...	...	2,658,325	1,497,572	4,155,897
3	Atlantic Canada Opportunities Agency	...	...	...	...	279,141	92,456	371,597
	Department Enterprise Cape Breton Corporation	...	...	...	...	...	8,650	8,650
	Total Ministry	...	...	...	...	279,141	101,106	380,247
4	Canada Revenue Agency	...	...	...	...	813,687	3,609,273	4,422,960
5	Canadian Heritage	...	...	...	...	1,117,942	273,623	1,391,565
	Department	...	...	...	...	...	181,783	181,783
	Canada Council for the Arts	...	...	...	...	...	1,103,962	1,103,962
	Canadian Broadcasting Corporation	...	...	...	...	...	62,409	62,409
	Canadian Museum of Civilization	...	...	...	...	...	85,092	85,092
	Canadian Museum of Nature	...	...	...	...	...	...	...
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	15,441	15,441
	Library and Archives of Canada	...	...	...	...	2,943	119,513	122,456
	National Arts Centre Corporation	...	...	...	...	...	55,931	55,931
	National Battlefields Commission	...	...	...	...	...	12,927	12,927
	National Film Board	...	...	...	...	201	70,966	71,167
	National Gallery of Canada	...	...	...	...	...	51,912	51,912
	National Museum of Science and Technology	...	...	...	...	...	32,126	32,126
	Public Service Commission	...	...	...	...	...	102,881	102,881
	Public Service Labour Relations Board	...	...	...	...	...	11,727	11,727
	Public Service Staffing Tribunal	...	...	...	...	...	4,304	4,304

6	Registry of the Public Servants	...	...	...	...	...	...	1,002	...	1,002
	Disclosure Protection Tribunal	...	...	...	...	...	...	...	...	...
	Status of Women—Office of the	...	...	...	...	...	...	...	...	...
	Co-ordinator	...	...	...	...	15,217	15,217	10,074	10,074	25,291
	Telefilm Canada	...	...	...	...	...	...	105,203	105,203	...
Total Ministry		...	...	...	...	1,136,303	1,136,303	2,300,876	...	3,437,179
6	Citizenship and Immigration	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	625,996	625,996	493,511	...	1,119,507
	Immigration and Refugee Board of Canada	...	...	...	...	...	...	103,250	...	103,250
	Total Ministry	...	...	...	...	625,996	625,996	596,761	...	1,222,757
7	Economic Development Agency of Canada	...	...	...	...	...	...	...	...	...
	for the Regions of Quebec	...	...	...	...	285,784	285,784	50,601	...	336,385
	Environment	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	178,710	178,710	818,321	...	997,031
	Canadian Environmental Assessment Agency	...	...	...	...	1,194	1,194	17,083	...	18,277
8	National Round Table on the Environment	...	...	...	...	...	...	...	...	...
	and the Economy	...	...	...	...	...	...	4,858	...	4,858
	Parks Canada Agency	...	...	...	...	12,588	12,588	621,455	...	634,043
	Total Ministry	...	...	...	...	192,492	192,492	1,461,717	...	1,654,209
9	Finance	...	...	...	...	...	...	...	...	...
	Department	...	31,314,491	14,627,890	(2,719,889)	4,400,611	47,623,103	377,550	33,212,372	81,213,025
	Auditor General	...	...	...	...	...	...	82,322	...	82,322
	Canadian International Trade Tribunal	...	...	...	...	...	...	10,061	...	10,061
	Financial Consumer Agency of Canada	...	...	...	...	...	...	7,939	...	7,939
10	Financial Transactions and Reports	...	...	...	...	...	...	...	...	...
	Analysis Centre of Canada	...	...	...	...	1,300	1,300	49,822	...	51,122
	Office of the Superintendent of	...	...	...	...	...	...	(4,351)	...	(4,351)
	Financial Institutions	...	...	...	...	...	...	...	...	...
	Total Ministry	...	31,314,491	14,627,890	(2,719,889)	4,401,911	47,624,403	523,343	33,212,372	81,360,118
11	Fisheries and Oceans	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	73,368	73,368	1,543,265	...	1,616,633
	Foreign Affairs and International Trade	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	758,634	758,634	1,912,277	...	2,670,911
	Canadian Commercial Corporation	...	...	...	...	...	...	15,185	...	15,185
12	Canadian International Development Agency	...	...	...	...	2,885,873	2,885,873	328,211	...	3,214,084
	International Development Research Centre	...	...	...	...	...	...	155,241	...	155,241
	International Joint Commission	...	...	...	...	...	...	7,003	...	7,003
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	1,618	...	1,618
	Total Ministry	...	...	...	...	3,644,507	3,644,507	2,419,535	...	6,064,042
12	Governor General	...	...	...	...	429	429	19,061	...	19,490
	
	
	
	

TABLE 2

Ministerial Expenditures by Type—Continued (in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾					Total ministerial net expenditures
		Old age security benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other	
13	Health	...	...	...	...	...	...
	Department	...	...	...	...	...	...
	Assisted Human Reproduction Agency of Canada	...	...	...	...	1,326,677	4,286,014
	Canadian Institutes of Health Research	...	...	...	...	926,716	4,897
	Hazardous Materials Information Review Commission	...	...	...	...	926,716	47,355
	Patented Medicine Prices Review Board	...	...	...	...	...	3,621
	Public Health Agency of Canada	...	...	...	...	188,645	7,432
Total Ministry		...	...	...	...	2,442,038	5,882,902
14	Human Resources and Skills Development	...	...	...	...	...	...
	Department	31,954,677	...	...	...	...	39,320,978
	Canada Industrial Relations Board	...	...	...	...	4,503,553	12,516
	Canada Mortgage and Housing Corporation	...	...	...	...	...	2,154,549
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	1,055
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	4,651
	Total Ministry	31,954,677	...	...	...	4,503,553	41,493,749
15	Indian Affairs and Northern Development	...	...	...	...	...	...
	Department	...	...	...	...	...	7,268,728
	Canadian Polar Commission	...	...	...	...	6,487,310	980
	Indian Specific Claims Commission	...	...	...	...	10	6,106
	Office of Indian Residential Schools Resolution of Canada	...	...	...	...	130,997	519,864
	Total Ministry	...	...	...	...	6,618,317	7,795,678
16	Industry	...	...	...	...	...	...
	Department	...	...	...	...	907,014	1,363,914
	Canadian Space Agency	...	...	...	...	46,714	291,661
	Canadian Tourism Commission	...	...	...	...	...	79,282
	Competition Tribunal	...	...	...	...	...	1,697
	Copyright Board	...	...	...	...	...	2,521
	National Research Council of Canada Natural Sciences and Engineering Research Council Social Sciences and Humanities Research Council	...	...	...	...	148,122	771,150
Total Ministry		...	...	...	...	969,578	1,012,460
Total Ministry		...	...	...	...	657,317	681,047

Ministerial Expenditures by Type—Concluded
(in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾						Total ministerial net expenditures		
		Old age security benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Total transfer payments	Other program expenditures		Public debt charges	
22	Public Safety and Emergency Preparedness									
	Department	...	...	...	...	177,333	162,573	...	339,906
	Canada Border Services Agency	...	...	...	...	...	1,448,707	...	1,448,707
	Canadian Security Intelligence Service	...	...	...	...	...	390,040	...	390,040
	Correctional Service	...	...	...	...	1,339	1,962,596	...	1,963,935
	National Parole Board	...	...	...	...	...	43,430	...	43,430
	Office of the Correctional Investigator	...	...	...	...	...	3,122	...	3,122
	Royal Canadian Mounted Police	...	...	...	...	97,083	2,358,730	...	2,455,813
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	1,214	...	1,214
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	6,816	...	6,816
	Total Ministry		275,755	6,377,228	...	6,652,983
	23	Public Works and Government Services								
		1,616	2,346,554	...	2,348,170
		24	Transport							
Department			373,727	461,977	...	835,704
Canada Post Corporation			122,210	...	122,210
Canadian Air Transport Security Authority			440,717	...	440,717
Canadian Transportation Agency			25,491	...	25,491
Federal Bridge Corporation Limited			98	...	98
Marine Atlantic Inc.			74,445	...	74,445
National Capital Commission			96,095	...	96,095
Office of Infrastructure of Canada			37,759	...	1,954,768
Old Port of Montreal Corporation Inc.			1,917,009	18,874	...	18,874
The Jacques Cartier and Champlain Bridges Incorporated			30,169	...	30,169
Transportation Appeal Tribunal of Canada			1,523	...	1,523
VIA Rail Canada Inc.	...		...	...	...	...	230,497	...	230,497
Total Ministry		...	...	...	...	2,290,736	1,539,855	...	3,830,591
25	Treasury Board									
	Secretariat	...	...	...	...	683	1,855,915	...	1,856,598
	Canada School of Public Service	...	...	...	...	375	121,802	...	122,177
	Office of the Public Sector Integrity Commissioner	...	...	...	...	...	3,518	...	3,518
	Office of the Registrar of Lobbyists	...	...	...	...	...	4,187	...	4,187

	...	...	...	...	...	...	...	103,052	...	103,052
Total Ministry	...	...	...	...	...	1,058	1,058	2,088,474	...	2,089,532
26 Veterans Affairs	...	...	...	...	...	2,250,355	2,250,355	946,099	...	3,196,454
27 Western Economic Diversification	...	...	...	...	...	197,120	197,120	50,040	...	247,160
Total ministerial net expenditures	31,954,677	31,314,491	14,627,890	(2,719,889)	38,594,797	113,771,966	59,361,125	33,212,372	206,345,463	

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Transfer payments for employment insurance benefits and Canada child tax benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowance.

TABLE 2a

Recapitulation of External Expenses by Type

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations, the tax credits and repayments and the elimination of internal expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Transfer payments—							
Old age security benefits, guaranteed income supplement and spouse's allowance	31,954,677	...	...	...	...	...	31,954,677
Other levels of government—							
Canada health and social transfer	31,314,491	...	32,000	...	...	...	31,346,491
Fiscal arrangements	14,627,890	...	(57,900)	...	...	...	14,569,990
Alternative payments for standing programs	(2,719,889)	...	...	...	...	...	(2,719,889)
Other	4,856,992	...	(1,901,116)	...	...	...	2,955,876
Total other levels of government	48,079,484	...	(1,927,016)	...	...	...	46,152,468
Employment insurance benefits	...	14,297,699	...	...	...	...	14,297,699
Children's benefits	2,474,298	...	...	...	9,419,853	...	11,894,151
Other transfer payments ⁽¹⁾	31,263,507	145,075	(4,376,572)	...	...	...	27,032,010
Total transfer payments	113,771,966	14,442,774	(6,303,588)	...	9,419,853	...	131,331,005
Other program expenses—							
Crown corporation expenses	...	...	...	7,340,009	...	(10,352)	7,340,009
Agriculture and Agri-Food	1,497,572	...	148,502	...	...	(10,352)	1,635,722
Canada Revenue Agency	3,609,273	...	3,857,857	...	...	(29,800)	7,437,330
Environment	1,461,717	3,945	8,113	...	...	(17,451)	1,456,324
Fisheries and Oceans	1,543,265	338	124,414	...	...	(19,110)	1,648,907
Foreign Affairs and International Trade	2,419,535	...	(338,808)	(170,426)	...	(18,334)	1,891,967
Health	3,440,864	...	(972,666)	...	...	(13,852)	2,454,346
Human Resources and Skills Development	5,035,519	1,620,839	(1,260,382)	(2,154,549)	...	(161,696)	3,079,731
Indian Affairs and Northern Development	1,177,361	918	185,225	(43,987)	...	(14,577)	1,304,940
Industry	1,955,586	...	247,394	(86,411)	...	(5,876)	2,110,693
Justice	975,852	...	3,345	...	...	(2,365)	976,832
National Defence	17,356,909	(90,993)	122,023	...	...	(57,130)	17,330,809
Natural Resources	1,142,062	2,465	20,608	(257,856)	...	(7,467)	899,812
Public Safety and Emergency Preparedness	6,377,228	...	1,572,520	...	...	(64,746)	7,885,002
Public Works and Government Services	2,346,554	28,754	(128,512)	...	...	(54,788)	2,192,008
Treasury Board	2,088,474	...	(13,460)	...	...	(9,483)	2,065,531
Other ministries ⁽²⁾	6,933,354	(226,290)	2,567,874	(2,664,507)	...	(153,447)	6,456,984
Total other program expenses	59,361,125	1,339,976	6,144,047	1,962,273	9,419,853	(640,474)	68,166,947
Total program expenses	173,133,091	15,782,750	(159,541)	1,962,273	9,419,853	(640,474)	199,497,952
Public debt charges	33,212,372	(1,941,281)	2,054,150	...	...	...	33,325,241
TOTAL EXPENSES	206,345,463	13,841,469	1,894,609	1,962,273	9,419,853	(640,474)	232,823,193

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenses of other ministries are presented in Table 2c.

TABLE 2b

Details of Other Transfer Payments by Ministry

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Agriculture and Agri-Food	2,658,325	320	(421,801)	...	...	...	2,236,844
Atlantic Canada Opportunities Agency	279,141	...	(43,853)	...	...	...	235,288
Canada Revenue Agency	813,687	...	(206,529)	...	...	...	607,158
Canadian Heritage	1,136,303	...	(8,160)	...	...	...	1,128,143
Citizenship and Immigration	625,996	...	(10,256)	...	...	...	615,740
Economic Development Agency of Canada for the Regions of Quebec	285,784	...	(48,027)	...	...	...	237,757
Environment	192,492	...	(70,565)	...	...	...	121,927
Finance	356,947	...	(70,925)	...	...	...	286,022
Fisheries and Oceans	73,368	...	...	...	...	...	73,368
Foreign Affairs and International Trade	3,644,507	...	(599,960)	...	...	...	3,044,547
Governor General	429	...	(429)	...	...	...	...
Health	2,412,038	...	33,399	...	...	...	2,445,437
Human Resources and Skills Development	2,029,255	144,755	(44,011)	...	...	...	2,129,999
Indian Affairs and Northern Development	6,618,317	...	(1,309,817)	...	...	...	5,308,500
Industry	2,729,306	...	(299,651)	...	...	...	2,429,655
Justice	362,728	...	(3,571)	...	...	...	359,157
National Defence	176,271	...	(404)	...	...	...	175,867
Natural Resources	2,602,188	...	131,118	...	...	...	2,733,306
Parliament	1,385	...	(73)	...	...	...	1,312
Privy Council	30,428	...	(1)	...	...	...	30,427
Public Safety and Emergency Preparedness	271,932	...	(134,524)	...	...	...	137,408
Public Works and Government Services	1,616	...	(1,666)	...	...	...	(50)
Transport	1,512,531	...	(73,261)	...	...	...	1,439,270
Treasury Board	1,058	...	(361)	...	...	...	697
Veterans Affairs	2,250,355	...	(1,864,846)	...	...	...	385,509
Western Economic Diversification	197,120	...	(3,473)	...	...	...	193,647
Sub total	31,263,507	145,075	(5,051,647)	...	...	...	26,356,935
Provision for valuation and other items	...	...	675,075	...	...	...	675,075
Total other transfer payments	31,263,507	145,075	(4,376,572)	...	...	...	27,032,010

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 2c

Details of Other Program Expenses of Other Ministries

Table 2c presents details of the other program expenses of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Atlantic Canada Opportunities Agency	101,106	...	12,985	(8,650)	...	(504)	104,937
Canadian Heritage	2,300,876	8	41,908	(1,655,434)	...	(4,240)	683,118
Citizenship and Immigration	596,761	...	(29,327)	...	...	(4,861)	562,573
Economic Development Agency of Canada for the Regions of Quebec	50,601	...	18,220	...	...	(278)	68,543
Finance	523,343	...	(12,684)	...	...	(532)	510,127
Governor General	19,061	...	610	...	...	(14)	19,657
Parliament	519,057	...	8,267	...	...	(1,093)	526,231
Privy Council	286,555	...	(5,258)	...	...	(2,166)	279,131
Transport	1,539,855	1,814	460,376	(1,000,423)	...	(134,936)	866,686
Veterans Affairs	946,099	...	(24,041)	...	...	(4,575)	917,483
Western Economic Diversification	50,040	...	7,237	...	...	(248)	57,029
Sub total	6,933,354	1,822 (228,112)	478,293 2,089,581	(2,664,507)	...	(153,447)	4,595,515
Provision for valuation and other items	...	...	...	...	...	...	1,861,469
Total other program expenses	6,933,354	(226,290)	2,567,874	(2,664,507)	...	(153,447)	6,456,984

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total ministerial net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total ministerial net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽³⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
2	Agriculture and Agri-Food																	
	Department	536,798	33,208	6,773	131,700	6,636	23,715	43,286	14,363	29,493	2,645,012	...	13,530	3,484,314	45,686	...	45,686	3,438,628
	Canadian Dairy Commission	2,588	454	59	968	360	68	29	...	88	...	...	(766)	3,848	...	...	...	3,848
	Canadian Food Inspection Agency	533,264	39,832	5,191	78,487	2,766	13,366	21,471	104	24,072	13,313	...	7,778	739,644	58,310	73	58,383	681,261
	Canadian Grain Commission	57,307	3,920	137	1,916	3,804	919	745	...	5,217	...	...	1	73,866	42,006	...	42,006	31,960
Total Ministry		1,129,957	77,414	12,160	213,071	13,566	38,068	65,531	14,467	58,870	2,658,325	...	20,543	4,301,572	146,002	73	146,075	4,155,897
3	Atlantic Canada Opportunities Agency																	
	Department	65,971	8,094	1,096	13,344	1,843	397	676	...	1,602	279,141	...	(567)	371,597	...	...	...	371,597
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	8,650	8,650	...	...	...	8,650
	Total Ministry	65,971	8,094	1,096	13,344	1,843	397	676	...	1,602	279,141	...	8,083	380,247	...	...	...	380,247
4 Canada Revenue Agency		2,800,336	198,098	6,539	340,416	258,611	116,738	40,216	...	107,720	813,687	...	3,170	4,685,531	122,227	140,344	262,571	4,422,960
5	Canadian Heritage																	
	Department	187,206	14,840	10,630	37,155	1,998	2,593	3,660	...	8,112	1,117,942	...	12,749	1,396,885	5,264	56	5,320	1,391,565
	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	...	181,783	181,783	...	...	...	181,783
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	1,103,962	1,103,962	...	...	...	1,103,962

TABLE 3

Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and technical services ⁽¹⁾ (4)	Repairs and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and equipment ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments (12)	Less: revenues netted against expenditures				Total ministerial net expenditures
													Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	
6	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	62,409	62,409	...	...	...	62,409
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	85,092	85,092	...	...	...	85,092
	Canadian Radio-television and Telecommunications Commission	39,135	2,175	2,011	6,543	291	510	...	3,153	...	...	169	55,643	40,202	...	40,202	15,441
	Library and Archives of Canada	79,419	3,487	2,036	17,306	2,012	6,846	...	6,172	2,943	...	(516)	122,898	442	...	442	122,456
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	55,931	55,931	...	...	...	55,931
	National Battlefields Commission	3,399	146	376	1,167	133	423	3,129	279	...	...	2,750	12,927	...	...	...	12,927
	National Film Board	40,437	3,841	1,198	15,276	9,164	1,947	...	4,518	201	...	539	78,071	6,740	164	6,904	71,167
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	51,912	51,912	...	...	...	51,912
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	32,126	32,126	...	...	...	32,126
	Public Service Commission	86,101	4,056	669	13,815	1,066	1,628	...	4,004	...	...	176	112,248	18	9,349	9,367	102,881
	Public Service Labour Relations Board	7,495	684	98	2,239	321	71	...	628	...	...	(41)	11,727	...	...	...	11,727
	Public Service Staffing Tribunal	3,093	276	57	438	158	89	...	113	...	...	47	4,304	...	...	...	4,304
	Registry of the Public Servants	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Disclosure Protection Tribunal	389	5	2	286	2	50	...	244	...	...	...	...	...	...	...	1,002
	Status of Women—Office of the Co-ordinator	6,864	598	131	930	37	144	...	541	15,217	...	721	25,291	...	...	...	25,291
	Telefilm Canada	...	...	...	...	...	...	...	...	...	...	105,203	105,203	...	...	...	105,203
	Total Ministry	453,538	30,108	17,208	95,155	15,182	10,797	3,129	27,764	1,136,303	...	1,695,012	3,499,414	53,666	9,569	62,235	3,437,179
6	Citizenship and Immigration Department	300,472	26,851	6,085	109,939	8,919	7,385	...	11,559	625,996	...	16,818	1,119,507	...	...	...	1,119,507
	Immigration and Refugee Board of Canada	77,506	4,289	199	14,702	981	2,598	...	2,135	...	...	127	103,250	...	...	...	103,250
	Total Ministry	377,978	31,140	6,284	124,641	9,900	9,983	...	13,694	625,996	...	16,945	1,222,757	...	...	...	1,222,757
7	Economic Development Agency of Canada for the Regions of Quebec	37,345	2,670	538	5,521	1,369	90	...	2,418	285,784	...	366	336,385	...	...	...	336,385

8	Environment Department	565,314	53,904	8,949	120,069	28,196	13,387	30,052	7,738	51,602	178,709	...	5,583	1,063,503	46,693	19,779	66,472	997,031
	Canadian Environmental Assessment Agency	13,234	2,577	565	5,876	453	23	107	...	520	1,194	...	14	24,563	6,176	110	6,286	18,277
	National Round Table on the Environment and the Economy	2,588	510	172	1,395	63	21	31	...	100	...	...	(22)	4,858	...	...	...	4,858
	Parks Canada Agency	338,959	32,382	6,383	108,917	16,776	38,521	36,844	7,736	21,749	12,589	...	13,187	634,043	...	...	...	634,043
	Total Ministry	920,095	89,373	16,069	236,257	45,488	51,952	67,034	15,474	73,971	192,492	...	18,762	1,726,967	53,869	19,889	72,758	1,654,209
9	Finance Department	79,766	5,054	1,894	11,879	537	786	184,068	...	2,211	47,623,103	33,212,372	91,413	81,213,083	58	...	58	81,213,025
	Auditor General	65,936	4,405	702	8,031	264	1,197	631	...	723	...	...	433	82,322	...	...	...	82,322
	Canadian International Trade Tribunal	7,917	305	48	919	35	174	158	...	505	...	...	...	10,061	...	...	...	10,061
	Financial Consumer Agency of Canada	4,087	251	316	2,106	577	9	81	84	212	...	...	216	7,939	...	...	...	7,939
	Financial Transactions and Reports Analysis Centre of Canada	29,123	2,454	252	3,678	3,529	4,370	404	...	6,007	1,300	...	5	51,122	...	...	...	51,122
	Office of the Superin- tendent of Financial Institutions	59,940	5,412	888	8,769	5,154	1,034	396	50	3,606	...	...	458	85,707	83,049	7,009	90,058	(4,351)
	Total Ministry	246,769	17,881	4,100	35,382	10,096	7,570	185,738	134	13,264	47,624,403	33,212,372	92,525	81,450,234	83,107	7,009	90,116	81,360,118
10	Fisheries and Oceans	843,185	82,448	5,324	223,223	30,257	170,736	109,318	19,544	87,777	73,368	...	13,159	1,658,339	41,680	26	41,706	1,616,633
11	Foreign Affairs and International Trade Department	896,712	189,510	21,561	239,518	158,859	47,308	65,530	45,310	169,858	758,634	...	414,307	3,007,107	327,277	8,919	336,196	2,670,911
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	15,185	15,185	...	...	...	15,185
	Canadian International Development Agency	167,296	17,168	464	39,869	2,883	4,354	1,808	...	5,397	2,885,873	...	88,972	3,214,084	...	...	...	3,214,084
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	155,241	155,241	...	...	...	155,241
	International Joint Com- mission	3,763	783	73	1,516	325	5	80	...	448	...	...	10	7,003	...	...	...	7,003
	NAFTA Secretariat, Canadian Section	788	67	5	527	48	24	35	...	117	...	...	7	1,618	...	...	...	1,618
	Total Ministry	1,068,559	207,528	22,103	281,430	162,115	51,691	67,453	45,310	175,820	3,644,507	...	673,722	6,400,238	327,277	8,919	336,196	6,064,042
12	Governor General	14,187	1,269	452	1,515	124	165	1,048	...	310	429	...	(9)	19,490	...	...	...	19,490
13	Health Department	781,048	197,340	23,517	441,084	17,042	46,945	409,558	2,371	78,054	1,328,677	...	1,030,115	4,353,751	60,119	7,618	67,737	4,286,014
	Assisted Human Reproduction Agency of Canada	2,149	462	19	1,848	27	56	52	...	284	...	...	...	4,897	...	...	...	4,897

TABLE 3

Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments (12)	Less: revenues netted against expenditures				
														Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total net expenditures	
14	Canadian Institutes of Health Research	33,585	4,741	1,439	5,105	291	64	394	...	1,733	926,716	...	3	974,071	...	...	974,071
	Hazardous Materials Information Review Commission	2,810	77	15	500	16	6	43	...	154	...	...	...	3,621	...	...	3,621
	Patented Medicine Prices Review Board	5,004	243	127	1,485	12	102	184	...	238	...	...	37	7,432	...	...	7,432
	Public Health Agency of Canada	183,970	24,092	8,562	102,490	8,522	12,379	53,276	3,241	21,124	188,645	...	611	606,912	...	45	606,867	
	Total Ministry	1,008,566	226,955	33,679	552,512	25,910	59,552	463,507	5,612	101,587	2,442,038	...	1,030,766	5,950,684	60,119	7,663	5,882,902	
	Human Resources and Skills Development	1,763,796	136,319	32,243	485,355	191,482	34,964	12,515	...	75,606	36,438,230	...	1,820,047	41,010,557	308,146	1,381,433	1,689,579	
	Canada Industrial Relations Board	9,673	1,328	17	645	167	234	144	...	275	...	...	33	12,516	...	...	12,516
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	2,154,549	2,154,549	...	...	2,154,549
	Canadian Artists and Producers Professional Relations Tribunal	698	53	21	248	19	15	...	1	1,055	1,055
	Canadian Centre for Occupational Health and Safety	6,826	298	152	808	42	132	111	...	209	8,578	3,255	672	4,651
Total Ministry	1,780,993	137,998	32,433	487,056	191,710	35,330	12,785	...	76,091	36,458,230	...	3,974,629	43,187,255	311,401	1,382,105	1,693,506	41,493,749	
15	Indian Affairs and Northern Development	374,842	43,967	4,228	224,697	9,644	10,818	9,012	963	18,769	6,487,310	...	84,478	7,268,728	...	...	7,268,728
	Department	463	157	47	185	97	3	6	...	12	10	...	...	980	...	...	980
	Canadian Polar Commission	4,001	651	157	832	360	30	59	...	16	...	...	...	6,106	...	...	6,106
	Indian Specific Claims Commission	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Office of Indian Residential Schools Resolution of Canada	27,892	5,933	12,882	146,581	562	2,477	485	...	5,337	130,997	...	186,718	519,864	...	...	519,864
	Total Ministry	407,198	50,708	17,314	372,295	10,663	13,328	9,562	963	24,134	6,618,317	...	271,196	7,795,678	...	...	7,795,678

Ministerial Expenditures by Standard Object—Continued
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures		
															External revenues	Internal revenues	Total
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	60,000	60,000	...	...	60,000
	National Energy Board	33,245	2,787	359	4,908	757	363	511	...	2,400	...	...	27	45,357	...	...	45,357
	Northern Pipeline Agency	10	9	1	86	27	...	...	...	...	...	...	3	136	...	...	136
	Total Ministry	506,404	45,589	9,204	248,481	13,796	9,086	21,858	2,416	38,548	2,602,188	...	272,977	3,770,547	25,442	855	26,297
20	Parliament																
	The Senate	57,507	11,439	244	5,564	110	940	879	...	1,749	460	...	1	78,902	...	...	78,902
	House of Commons	292,099	46,099	7,604	20,288	10,757	6,411	7,180	...	10,410	925	...	157	401,930	1,068	6	1,074
	Library of Parliament	28,781	608	284	2,135	265	278	2,893	...	571	...	...	1	35,816	901	...	901
	Office of the Conflict of Interest and Ethics Commissioner	3,644	59	17	965	26	48	23	...	71	...	...	...	4,853	...	...	4,853
	Senate Ethics Officer	836	12	19	25	1	9	9	...	5	...	...	...	916	...	...	916
	Total Ministry	382,867	58,217	8,168	28,977	11,159	7,695	10,984	...	12,806	1,385	...	159	522,417	1,969	6	1,975
21	Privy Council																
	Department	89,140	6,264	2,840	23,169	2,966	1,609	1,607	...	7,496	1,394	...	1,207	137,692	...	...	137,692
	Canadian Intergovernmental Conference Secretariat	2,511	1,064	8	702	518	108	46	...	67	...	...	1	5,025	...	...	5,025
	Canadian Transportation Accident Investigation and Safety Board	23,032	2,044	185	2,962	136	681	311	...	1,068	...	...	2	30,441	...	...	30,441
	Chief Electoral Officer	38,151	9,211	6,264	27,702	4,107	1,663	762	547	2,802	29,034	...	497	120,740	...	...	120,740
	Office of the Commissioner of Official Languages	13,915	1,065	262	3,988	118	357	177	...	457	...	...	7	20,346	...	...	20,346
	Public Appointments Commission	88	...	...	21	4	...	...	...	...	...	...	...	113	...	...	113
	Security Intelligence Review Committee	1,845	251	86	324	13	39	14	...	53	...	...	1	2,626	...	...	2,626
	Total Ministry	168,702	19,899	9,645	58,868	7,862	4,457	2,917	547	11,943	30,428	...	1,715	316,983	...	...	316,983

Department	80,842	9,593	5,249	47,944	9,424	1,051	1,543	1,008	5,809	177,333	...	110	339,906	...	...	339,906
Canada Border Services Agency	1,022,219	68,194	4,543	263,951	5,426	22,977	26,600	29,628	25,741	...	...	162	1,469,441	20,734	...	1,448,707
Canadian Security Intelligence Service	238,310	...	...	...	...	...	...	113	...	...	...	151,617	390,040	...	...	390,040
Correctional Service	1,321,639	56,436	1,647	253,331	9,005	47,400	144,601	84,286	70,426	1,339	...	68,121	2,058,231	11,992	82,304	1,963,935
National Parole Board	35,703	3,453	152	2,614	175	185	442	...	698	...	...	8	43,430	...	...	43,430
Office of the Correctional Investigator	2,544	226	6	266	28	3	20	...	28	...	...	1	3,122	...	...	3,122
Royal Canadian Mounted Police	2,462,519	222,427	5,561	334,409	81,611	99,548	122,459	60,810	245,715	97,083	...	75,463	3,807,605	1,351,248	544	1,351,792
Royal Canadian Mounted Police External Review Committee	838	34	31	254	6	...	20	...	32	...	...	(1)	1,214	...	...	1,214
Royal Canadian Mounted Police Public Complaints Commission	4,380	342	198	1,350	85	37	114	...	311	...	...	(1)	6,816	...	...	6,816
Total Ministry	5,168,994	360,705	17,387	904,119	105,760	171,201	295,799	175,845	348,760	275,755	...	295,480	8,119,805	1,383,974	82,848	6,652,983

Total Ministry	1,055,050	293,794	18,531	1,058,657	893,988	1,017,303	198,633	150,042	126,635	1,616	...	412,204	5,226,453	213,333	2,664,950	2,878,283	2,348,170
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Department	461,779	47,892	7,097	173,246	6,009	43,287	20,524	1,602	53,486	373,726	...	25,961	1,214,609	342,971	35,934	378,905	835,704
Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	122,210	122,210	...	...	...	122,210
Canadian Air Transport Security Authority	...	...	...	...	...	...	...	...	...	...	...	440,717	440,717	...	...	...	440,717
Canadian Transportation Agency	21,392	799	226	2,018	207	230	224	...	396	...	...	(1)	25,491	...	...	...	25,491
Federal Bridge Corporation Limited	...	...	...	...	...	...	...	...	...	...	...	98	98	...	...	...	98
Marine Atlantic Inc.	...	...	...	...	...	...	...	...	...	...	...	74,445	74,445	...	...	...	74,445
National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	96,095	96,095	...	...	...	96,095
Office of Infrastructure of Canada	18,545	1,053	440	9,185	1,995	512	190	...	5,778	1,917,010	...	60	1,954,768	...	...	...	1,954,768
Old Port of Montreal Corporation Inc.	...	...	...	...	...	...	...	...	...	...	...	18,874	18,874	...	...	...	18,874
The Jacques Cartier and Champlain Bridges Incorporated	...	...	...	...	...	...	...	...	...	...	...	30,169	30,169	...	...	...	30,169
Transportation Appeal Tribunal of Canada	800	158	25	484	12	1	40	...	1	...	...	2	1,523	...	...	...	1,523
VIA Rail Canada Inc.	...	...	...	...	...	...	...	...	...	...	...	230,497	230,497	...	...	...	230,497
Total Ministry	502,516	49,902	7,788	184,933	8,223	44,030	20,978	1,602	59,661	2,290,736	...	1,039,127	4,209,496	342,971	35,934	378,905	3,830,591

25. Treasury Board Secretariat Canada School of Public	2,072,679	5,102	1,291	49,680	799	3,367	1,214	...	3,761	683	...	(279,304)	1,859,272	...	2,674	1,856,598
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TABLE 3

Ministerial Expenditures by Standard Object—Concluded (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments ⁽⁶⁾ (12)	Less: revenues netted against expenditures				Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures	
														Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total						
	Office of the Public Sector	1,831	114	4	1,114	10	128	74	...	244	...	...	(1)	...	3,518	...	...	...	3,518	...	...	...	3,518
	Integrity Commissioner																						
	Office of the Registrar of Lobbyists	2,133	53	16	558	6	205	49	...	1,166	...	...	1	...	4,187	...	...	...	4,187	...	...	...	4,187
	Public Service Human Resources Management Agency of Canada	71,055	3,321	1,195	23,543	996	1,052	709	...	1,480	...	...	(299)	...	103,052	...	...	...	103,052	...	...	...	103,052
	Total Ministry	2,213,320	14,483	4,078	113,358	5,706	5,884	3,754	...	10,027	1,058	...	(279,462)	...	2,092,206	...	2,674	2,674	2,089,532	...	2,674	2,674	2,089,532
26	Veterans Affairs	288,227	38,554	1,432	319,157	9,182	11,765	213,740	30,457	10,898	2,250,355	...	22,687	...	3,196,454	...	...	...	...	...	...	...	3,196,454
27	Western Economic Diversification	34,834	3,542	500	7,424	993	206	698	...	1,567	197,120	...	276	...	247,160	...	...	...	...	...	...	...	247,160
Total ministerial net expenditures		32,182,143	3,118,677	307,524	8,415,201	2,177,436	3,173,882	2,977,311	727,552	4,893,442	113,771,966	33,212,372	9,865,124	...	214,822,630	3,832,684	4,644,483	8,477,167	206,345,463	...	...	...	206,345,463

Notes: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Additional details are provided in Section 3 of Volume III.

(2) Additional details are provided in Section 4 of Volume III.

(3) Additional details are provided in Section 5 of Volume III.

(4) Additional details are provided in Section 6 of Volume III.

(5) Additional details are provided in Section 7 of Volume III.

TABLE 3a

Reconciliation of External Expenditures by Standard Object to Expenses

Table 3a reconciles total ministerial net expenditures (Table 3) with total external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenses and internal revenues netted against expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Tax credits and repayments	Less:		TOTAL EXTERNAL EXPENSES
						Internal expenses	Internal revenues netted against expenses	
Transfer payments	113,771,966	14,442,774	(6,303,588)	...	9,419,853	...	...	131,331,005
Crown corporations	...	...	...	6,985,272	...	...	...	6,985,272
Personnel	32,182,143	(319,104)	3,957,286	...	...	...	...	35,820,325
Transportation and communications	3,118,677	...	(14,016)	...	...	17,202	109,620	2,977,839
Information	307,524	...	(2,452)	...	...	1,375	8,765	294,932
Professional and special services	8,415,201	...	(187,893)	...	...	163,963	1,044,849	7,018,496
Rentals	2,177,436	...	(119,056)	...	...	61,866	394,243	1,602,271
Repairs and maintenance	3,173,882	...	(315,698)	...	...	37,439	238,581	2,582,164
Utilities, materials and supplies	2,977,311	...	(38,926)	...	...	5,968	38,034	2,894,383
Acquisition of land, buildings and works	727,552	...	(727,552)	...	...	...	...	...
Acquisition of machinery and equipment	4,893,442	...	(4,893,442)	...	...	...	...	...
Public debt charges	33,212,372	(1,941,281)	2,054,150	...	...	220,184	1,403,121	3,898,623
Other subsidies and payments	9,865,124	119,333	915,207	(5,377,736)	...	...	...	3,953,950
Amortization expenses	...	...	3,606,530	347,420	...	...	...	138,692
Loss on disposal of assets	...	...	131,375	7,317	...	...	...	...
Total gross	214,822,630	12,301,722	(1,938,075)	1,962,273	9,419,853	507,997	3,237,213	232,823,193
Other items:								
Employment Insurance Account	...	1,539,747	...	...	...	132,477	1,407,270	...
Revenues netted against expenditures—								
External revenues	(3,832,684)	...	3,832,684	...	...	...	...	...
Internal revenues	(4,644,483)	...	...	...	...	...	(4,644,483)	...
Total expenses	206,345,463	13,841,469	1,894,609	1,962,273	9,419,853	640,474	(3,237,213)	232,823,193

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 4

Ministerial Revenues

Table 4 presents revenues for each ministry. The "Total ministerial revenues" column represents revenues from all sources. This column represents tax and other revenues from both external and internal sources. It discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total ministerial revenues with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years expenditures	Other revenues			Total other revenues	Total ministerial revenues
					Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾		
2	Agriculture and Agri-Food Department	...	7,609	17,738	52,750	3,650	8,192	89,939	89,939
	Canadian Food Inspection Agency	...	...	...	58,762	795	607	60,164	60,164
	Canadian Grain Commission	...	...	...	41,846	22	...	41,868	41,868
	Total Ministry	...	7,609	17,738	153,358	4,467	8,799	191,971	191,971
3	Atlantic Canada Opportunities Agency Department	...	...	601	...	6	60,941	61,548	61,548
	Total Ministry	...	...	601	...	6	60,941	61,548	61,548
4	Canada Revenue Agency	169,540,929	...	1,220	441,084	126	4,072,775	4,515,205	174,056,134
5	Canadian Heritage Department	...	...	12,617	5,121	14	63,876	81,628	81,628
	Canadian Radio-television and Telecommunications Commission	...	...	20	56,145	6	70	56,241	56,241
	Library and Archives of Canada	...	...	177	456	85	55	773	773
	National Battlefields Commission	...	...	...	1,704	...	...	1,704	1,704
	National Film Board	...	...	...	6,929	...	...	6,929	6,929
	Public Service Commission	...	...	397	9,369	...	1,383	11,149	11,149
	Public Service Labour Relations Board	...	...	14	...	...	...	14	14
	Public Service Staffing Tribunal	...	...	15	...	...	...	15	15
	Status of Women—Office of the Co-ordinator	...	...	21	...	...	...	21	21
	Total Ministry	...	...	13,261	79,724	105	65,384	158,474	158,474

6	Citizenship and Immigration Department Immigration and Refugee Board of Canada Total Ministry	...	663	16,920	465,349	6	166	483,104	483,104
		...	...	507	...	4	33	544	544
		...	663	17,427	465,349	10	199	483,648	483,648
7	Economic Development Agency of Canada for the Regions of Quebec	...	...	53,236	...	2	668	53,906	53,906
8	Environment Department Canadian Environmental Assessment Agency National Round Table on the Environment and the Economy Parks Canada Agency Total Ministry	...	...	2,359	74,818	803	703	78,683	78,683
		...	...	168	6,350	...	2	6,520	6,520
		...	...	...	1	...	1	2	2
		...	...	1,551	108,655	...	(9)	110,197	110,197
		...	...	4,078	189,824	803	697	195,402	195,402
9	Finance Department Auditor General Canadian International Trade Tribunal Canadian Consumer Agency of Canada Financial Transactions and Reports Analysis Centre of Canada Office of the Superintendent of Financial Institutions Total Ministry	...	4,389,591	935	64	7	304,001	4,694,598	4,694,598
		...	...	87	...	...	276	363	363
		...	...	16	...	...	1	17	17
		...	...	...	7,008	...	...	7,008	7,008
		...	...	33	...	...	...	33	33
		...	...	...	86,014	2	...	86,016	86,016
		...	4,389,591	1,071	93,086	9	304,278	4,788,035	4,788,035
10	Fisheries and Oceans	...	107	5,186	91,960	3,734	2,564	103,551	103,551
11	Foreign Affairs and International Trade Department Canadian International Development Agency International Joint Commission NAFTA Secretariat, Canadian Section Total Ministry	...	326,707	8,002	430,552	2,795	111,227	879,283	879,283
		...	2,366	7,376	...	3	89,599	99,344	99,344
		...	...	170	...	...	...	170	170
		...	...	24	...	...	1	25	25
		...	329,073	15,572	430,552	2,798	200,827	978,822	978,822
12	Governor General	...	...	1	...	...	127	128	128

TABLE 4

Ministerial Revenues—Continued

(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾	
13	Health							
	Department	...	...	32,018	83,504	280	373	116,175
	Canadian Institutes of Health Research	...	...	3,306	...	...	...	3,306
	Hazardous Materials Information Review Commission	...	...	3	502	...	...	505
	Patented Medicine Prices Review Board	...	...	15	10,567	...	...	10,582
	Public Health Agency of Canada	...	...	17,884	191	1	325	18,401
	Total Ministry	...	...	53,226	94,764	281	698	148,969
14	Human Resources and Skills Development							
	Department	...	576,175	33,331	6,054	79	165,329	780,968
	Canada Industrial Relations Board	...	...	6	1	...	...	7
	Canada Mortgage and Housing Corporation	...	412,271	...	...	...	17,453	429,724
	Canadian Centre for Occupational Health and Safety	...	...	...	3,964	...	...	3,964
	Total Ministry	...	988,446	33,337	10,019	79	182,782	1,214,663
15	Indian Affairs and Northern Development							
	Department	...	127,530	36,175	88,018	174	33,052	284,949
	Indian Specific Claims Commission	...	...	46	...	...	16	62
	Office of Indian Residential Schools Resolution of Canada	...	...	257	...	...	4	261
	Total Ministry	...	127,530	36,478	88,018	174	33,072	285,272
16	Industry							
	Department	...	21,662	25,363	498,742	363	233,524	779,654
	Canadian Space Agency	...	...	2,604	7,176	15	81	9,876
	Copyright Board	...	...	13	...	...	...	13
	National Research Council of Canada	...	...	4,210	85,919	594	61	90,784
	Natural Sciences and Engineering Research Council	...	...	1,035	...	...	4	1,039
	Social Sciences and Humanities Research Council	...	...	1,697	...	...	2	1,699
	Statistics Canada	...	...	1,565	106,932	21	839	109,357
	Total Ministry	...	21,662	36,487	698,769	993	234,511	992,422

Ministerial Revenues—Concluded
(in thousands of dollars)

Section	Department or agency	Tax revenues	Return investments ⁽¹⁾	Refunds of previous expenditures	Other revenues				Total miscellaneous ⁽³⁾	Total disposal revenues	Total miscellaneous revenues
					Sales of goods and services ⁽²⁾	Proceeds from the disposal of Crown assets					
22	Public Safety and Emergency Preparedness										
	Department	...	...	4,937	...	...	...	76	5,013	5,013	5,013
	Canada Border Services Agency	24,724,683	...	2,606	20,496	138	...	57,712	80,952	24,805,635	24,805,635
	Canadian Security Intelligence Service	...	67	3,879	2,039	655	...	32	6,672	106,327	106,327
	Correctional Service	...	...	2,643	102,092	1,020	...	572	1,198	1,198	1,198
	National Parole Board	...	...	104	1,087	7	...	...	86	86	86
	Office of the Correctional Investigator	...	...	86	...	...	...	...	23	23	23
	Royal Canadian Mounted Police	...	6	8,531	1,445,518	8,398	...	...	1,462,453	1,462,453	1,462,453
	Royal Canadian Mounted Police External Review Committee	...	...	23	...	...	...	...	68	68	68
	Royal Canadian Mounted Police Complaints Commission	...	...	67	...	...	...	1	...	...	...
	Total Ministry	24,724,683	73	22,876	1,571,122	10,218	58,393	1,662,792	26,387,475	26,387,475	26,387,475
23	Public Works and Government Services	...	...	19,384	2,885,701	262	1,390,256	4,295,603	4,295,603	4,295,603	4,295,603
24	Transport	...	69,030	23,066	412,628	3,039	5,939	513,702	513,702	513,702	513,702
	Department	...	...	11	30	17	1	59	59	59	59
	Canadian Transportation Agency	...	...	11,896	...	...	2	11,898	11,898	11,898	11,898
	Office of Infrastructure of Canada	...	...	45	...	...	...	45	45	45	45
	Transportation Appeal Tribunal of Canada	...	...	35,018	412,658	3,056	5,942	525,704	525,704	525,704	525,704
	Total Ministry	...	69,030	35,018	412,658	3,056	5,942	525,704	525,704	525,704	525,704
25	Treasury Board	...	...	2,092	2,682	9	12,315	17,098	17,098	17,098	17,098
	Secretariat	...	...	2,378	51,867	3	20	54,268	54,268	54,268	54,268
	Canada School of Public Service	...	...	1	1	...	...	2	2	2	2
	Office of the Registrar of Lobbyists	...	...	1,100	...	8	...	1,108	1,108	1,108	1,108
	Public Service Human Resources Management Agency of Canada	...	...	5,571	54,550	20	12,335	72,476	72,476	72,476	72,476
	Total Ministry	...	...	5,571	54,550	20	12,335	72,476	72,476	72,476	72,476

26	Veterans Affairs	...	1	9,378	17,005	101	3,514	29,999	29,999
27	Western Economic Diversification	...	...	4,211	...	13	12,386	16,610	16,610
	Total ministerial revenues	194,265,612	5,938,607	475,297	10,799,691	45,244	6,710,591	23,969,430	218,235,042

Notes: If no amount is shown, either the revenues were less than \$500 or none were reported.
 (1) Additional details are provided in Section 10 of Volume III. It includes return on investments for \$1,163,745, Crown corporation revenues for \$2,937,419, Exchange Fund Account for \$1,828,151 and International Monetary Fund for \$9,292. The total amount includes \$1,837,443 related to foreign exchange revenues (\$1,828,151 for Exchange Fund Account and \$9,292 for International Monetary Fund), and \$2,937,419 related to enterprise Crown corporations which have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Table 4a of this volume.
 (2) Details of Sales of goods and services are provided in Table 4b of this volume.
 (3) Includes domestic coinage for \$203,566 and net gain on exchange for \$44,420. The amount of \$44,420 has been reclassified to foreign exchange revenues in Table 4a of this volume.

TABLE 4a

Recapitulation of External Revenues by Source

Table 4a reconciles total ministerial revenues (Table 4) with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of other revenues, the revenues of Crown corporations, tax credits and repayments and the elimination of internal revenues.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Crown corporations	Tax credits and repayments	Internal revenues ⁽¹⁾	TOTAL EXTERNAL REVENUES
TAX REVENUES—							
Income tax revenues—							
Personal	103,737,711	...	...	...	9,419,853	(95,000)	113,062,564
Corporate	40,627,679	...	...	...	...	...	40,627,679
Other income tax revenues	5,692,904	...	...	...	...	...	5,692,904
	<i>150,058,294</i>	...	...	...	<i>9,419,853</i>	<i>(95,000)</i>	<i>159,383,147</i>
Other taxes and duties—							
Goods and services tax	29,919,798	...	...	...	...	...	29,919,798
Energy taxes—							
Excise tax—Gasoline	4,015,315	...	...	...	...	...	4,015,315
Excise tax—Aviation gasoline and diesel fuel	1,124,303	...	...	...	...	...	1,124,303
Customs import duties	5,139,618	...	...	...	...	...	5,139,618
Other excise taxes and duties—	3,902,834	...	...	...	...	...	3,902,834
Excise duties	4,185,168	...	...	...	...	...	4,185,168
Air travellers security charge	385,713	...	...	...	...	...	385,713
Miscellaneous excise taxes and duties	674,187	...	...	...	...	...	674,187
	<i>5,245,068</i>	...	...	...	...	...	<i>5,245,068</i>
	<i>44,207,318</i>	...	...	...	...	...	<i>44,207,318</i>
TOTAL TAX REVENUES	194,265,612	...	...	...	9,419,853	(95,000)	203,590,465
EMPLOYMENT INSURANCE PREMIUMS	...	16,877,137	...	...	...	(319,104)	16,558,033

TABLE 4b

Sales of goods and services

Table 4b presents details of revenues from the sales of goods and services for each ministry. Revenues include those from internal and external sources.
(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
2 Agriculture and Agri-Food Department							
Canadian Food Inspection Agency	4,673	7,177	25,870	10,187	270	4,573	52,750
Canadian Grain Commission	...	38	59,482	...	...	(758)	58,762
	...	...	37,572	4,227	...	47	41,846
Total Ministry	4,673	7,215	122,924	14,414	270	3,862	153,358
4 Canada Revenue Agency	120	106	265,009	170,433	38	5,378	441,084
5 Canadian Heritage Department							
Canadian Radio-television and Telecommunications Commission	...	49	...	4,683	130	259	5,121
Library and Archives of Canada	840	...	54,239	...	...	1,066	56,145
National Battlefields Commission	...	...	...	...	430	26	456
National Film Board	...	...	...	...	...	1,704	1,704
Public Service Commission	2,376	...	...	...	4,554	(1)	6,929
	...	...	...	9,369	...	...	9,369
Total Ministry	3,216	49	54,239	14,052	5114	3,054	79,724
6 Citizenship and Immigration Department							
	96,167	...	368,834	...	80	268	465,349
Total Ministry	96,167	...	368,834	...	80	268	465,349
8 Environment Department							
Canadian Environmental Assessment Agency	...	4,614	5,141	17,749	43,561	3,753	74,818
National Round Table on the Environment and the Economy	...	...	...	6,350	...	...	6,350
Parks Canada Agency	...	...	...	...	1	...	1
	...	18,644	...	85,037	1,245	3,729	108,655
Total Ministry	...	23,258	5,141	109,136	44,807	7,482	189,824

Department	...	...	...	...	59	5	64
Financial Consumer Agency of Canada	...	...	6,932	...	...	76	7,008
Office of the Superintendent of Financial Institutions	...	...	76,484	9,154	2	374	86,014
Total Ministry	83,416	9,154	61	455	93,086

10 Fisheries and Oceans	45,940	44,055	1,965	...	91,960
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11 Foreign Affairs and International Trade							
Department	286,347	2,487	99,975	6,966	...	34,777	430,552
Total Ministry	286,347	2,487	99,975	6,966	...	34,777	430,552

13 Health							
Department	22,689	401	28,774	20,261	936	10,443	83,504
Hazardous Materials Information Review Commission	...	...	...	...	...	...	502
Patented Medicine Prices Review Board	...	...	...	...	...	10,567	10,567
Public Health Agency of Canada	29	...	...	153	...	9	191
Total Ministry	22,718	401	28,774	20,414	936	21,521	94,764

14 Human Resources and Skills Development							
Department	...	...	...	6,049	...	5	6,054
Canada Industrial Relations Board	...	...	...	...	1	...	1
Canadian Centre for Occupational Health and Safety	...	...	...	...	3,978	(14)	3,964
Total Ministry	...	...	...	6,049	3,979	(9)	10,019

15 Indian Affairs and Northern Development							
Department	87,943	...	...	75	...	...	88,018
Total Ministry	87,943	...	...	75	...	...	88,018

16 Industry							
Department	167,537	...	48,056	13,591	317	269,241	498,742
Canadian Space Agency	3,956	...	...	3,220	...	...	7,176
National Research Council of Canada	8,754	4,347	...	1,226	11,814	59,778	85,919
Statistics Canada	...	...	...	...	106,932	...	106,932
Total Ministry	180,247	4,347	48,056	18,037	119,063	329,019	698,769

17 Justice							
Department	...	...	8,047	213,684	...	...	221,731
Commissioner for Federal Judicial Affairs	...	...	...	174	...	...	174
Courts Administration Service	...	...	1,423	...	243	...	1,666

TABLE 4b

Sales of goods and services—Concluded

(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
Office of the Director of Public Prosecutions	...	...	...	10,795	...	...	10,795
Supreme Court of Canada	...	8	...	...	8	147	163
Total Ministry	...	8	9,470	224,653	251	147	234,529
18 National Defence Department	...	109,635	12	220,491	91,409	29,191	450,738
Total Ministry	...	109,635	12	220,491	91,409	29,191	450,738
19 Natural Resources Department	2,055,652	480	1,296	20,931	4,074	143,059	2,225,492
Canadian Nuclear Safety Commission	...	...	67,657	...	...	...	67,657
National Energy Board	1	...	41,590	...	...	3	41,594
Northern Pipeline Agency	28	...	...	...	...	...	28
Total Ministry	2,055,681	480	110,543	20,931	4,074	143,062	2,334,771
20 Parliament House of Commons Library of Parliament	...	...	...	...	1,001	66	1,067
Total Ministry	...	...	...	...	922	...	922
21 Privy Council Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	1,923	66	1,989
Total Ministry	...	...	...	...	...	...	...
22 Public Safety and Emergency Preparedness	...	...	...	...	...	...	...
Canada Border Services Agency	1,316	...	7,382	11,491	...	307	20,496
Canadian Security Intelligence Service	...	62	1,441	...	...	536	2,039
Correctional Service	...	711	...	28,670	73,418	(707)	102,092
National Parole Board	...	...	...	1,438	...	(351)	1,087
Royal Canadian Mounted Police	...	...	7,080	1,428,701	...	9,737	1,445,518
Total Ministry	1,316	773	15,903	1,470,300	73,418	9,522	1,571,232

23	Public Works and Government Services	...	439,675	107,314	1,278,112	918,573	142,027	2,885,701
24	Transport							
	Department	8,038	322,706	23,789	49,994	1,438	6,663	412,628
	Canadian Transportation Agency	...	...	30	...	...	...	30
	Total Ministry	8,038	322,706	23,819	49,994	1,438	6,663	412,658
25	Treasury Board							
	Secretariat	...	...	...	...	...	2,682	2,682
	Canada School of Public Service	...	...	51,867	...	...	...	51,867
	Office of the Registrar of Lobbyists	...	...	...	1	...	...	1
	Total Ministry	...	...	51,867	1	...	2,682	54,550
26	Veterans Affairs	...	...	...	17,005	...	...	17,005
	Total ministerial revenues	2,792,406	911,140	1,395,296	3,694,272	1,267,399	739,178	10,799,691

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

Source and Disposition of Budgetary Authorities by Ministry

(in thousands of dollars)

Source of authorities						Disposition of authorities						
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
3,563	2,434,321	1,244,795	(141,563)	3,541,116	2	Agriculture and Agri-Food Department	3,438,828	97,703	...	...	4,585	3,567,722
328	3,595	3,851	256	3,851		Canadian Dairy Commission	3,848	3	...	...	...	3,660
25,738	587,351	42,189	84,438	714,306		Canadian Food Inspection Agency	681,261	32,659	...	...	386	620,622
	34,732	7,300	1,089	68,859		Canadian Grain Commission	31,960	155	...	...	36,744	24,759
29,629	3,059,999	1,294,284	(55,780)	4,328,132		Total Ministry	4,155,897	130,520	...	...	41,715	4,216,763
6	366,329	2,833	7,710	376,878	3	Atlantic Canada Opportunities Agency Department	371,597	5,281	...	...	...	385,341
...	8,650	...	...	8,650		Enterprise Cape Breton Corporation	8,650	...	...	...	...	8,655
6	374,979	2,833	7,710	385,528		Total Ministry	380,247	5,281	...	...	...	393,996
167,724	3,379,924	493,936	518,579	4,560,163	4	Canada Revenue Agency	4,422,960	2,332	...	...	134,871	3,405,123
19	1,363,015	87,688	6,855	1,457,577	5	Canadian Heritage Department	1,391,565	66,012	...	...	...	1,403,442
...	181,321	...	462	181,783		Canada Council for the Arts	181,783	...	...	...	...	171,418
...	1,043,953	60,000	9	1,103,962		Canadian Broadcasting Corporation	1,103,962	...	...	...	...	1,114,053
...	61,136	725	548	62,409		Canadian Museum of Civilization	62,409	...	...	...	...	61,961
...	84,221	720	151	85,092		Canadian Museum of Nature	85,092	...	...	...	...	59,761
...	5,732	7,978	2,594	16,304		Canadian Radio-television and Telecommunications Commission	15,441	863	...	...	...	7,712
73	119,303	12,361	28,216	159,953		Library and Archives of Canada	122,456	37,428	...	69	...	106,166
...	35,215	20,368	348	55,931		National Arts Centre Corporation	55,931	...	...	...	...	56,465
...	67,118	...	787	14,028		National Battlefields Commission	12,927	1,101	...	...	...	9,467
5,977	13,241	...	847	77,942		National Film Board	71,167	798	...	...	5,977	68,436
...	46,752	4,650	510	51,912		National Gallery of Canada	51,912	...	...	...	...	47,142
...	25,835	6,211	80	32,126		National Museum of Science and Technology	32,126	...	...	...	...	30,995
...	103,206	...	7,800	111,006		Public Service Commission	102,881	8,125	...	...	...	98,876
...	11,405	2,549	1,227	15,181		Public Service Labour Relations Board	11,727	3,454	...	...	...	10,377
...	4,960	...	159	5,119		Public Service Staffing Tribunal	4,304	815	...	...	...	3,216
...	...	1,644	37	1,681		Registry of the Public Servants Disclosure Protection Tribunal	1,002	679	...	...	...	...

6,069	3,290,951	214,110	56,129	3,567,259	6	6,046	3,378,530	25,291	4,759	...	...	24,049
...	19,889	9,216	945	30,050	Status of Women—Office of the Co-ordinator	...	...	105,203	...	...	...	104,994
...	104,649	...	554	...	Telefilm Canada	...	...	...	...	...	...	...
14	1,187,331	11,542	36,939	1,235,826	Citizenship and Immigration	...	...	1,119,507	116,313	...	...	1,058,627
...	113,612	136	4,582	118,330	Department	...	...	103,250	15,080	...	...	110,438
14	1,300,943	11,678	41,521	1,354,156	Immigration and Refugee Board of Canada	...	...	1,222,757	131,393	...	...	1,169,065
...	...	...	...	...	Total Ministry	...	...	...	...	...	...	...
8	394,700	6,081	2,651	403,440	7	336,385	67,053	...	...	...	...	364,899
...	...	...	...	...	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...	...
284	841,953	57,157	348,116	1,247,510	8	997,031	250,364	...	...	...	...	868,439
...	16,540	8,345	247	25,132	Environment	...	...	...	...	...	...	18,372
...	...	...	...	...	Department	...	...	...	...	...	...	...
...	5,156	165	5,321	...	Canadian Environmental Assessment Agency	...	...	...	...	...	...	...
50,732	599,328	23,566	15,554	689,180	National Round Table on the Environment and the Economy	...	...	...	...	...	...	4,535
...	...	...	...	...	Parks Canada Agency	...	...	...	...	...	...	604,615
51,016	1,462,977	89,068	364,082	1,967,143	Total Ministry	1,654,209	257,682	...	...	...	...	1,495,961
...	...	...	...	...	Finance	...	...	...	...	...	...	...
68,594	75,811,434	5,023,899	513,103	81,417,030	9	81,213,025	135,427	...	...	...	...	73,545,577
...	80,589	...	6,039	86,628	Department	...	...	...	...	...	...	...
...	10,682	...	298	10,980	Auditor General	...	...	...	...	...	...	77,767
1	...	...	7,938	7,939	Canadian International Trade Tribunal	...	...	...	...	...	...	9,700
...	...	...	...	...	Financial Consumer Agency of Canada	...	...	...	...	...	...	7,873
...	44,893	5,659	2,945	53,497	Financial Transactions and Reports Analysis Centre of Canada	...	...	...	...	...	...	39,420
55,333	784	...	92	56,209	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	5,304
123,928	75,948,382	5,029,558	530,415	81,632,283	Total Ministry	81,360,118	143,029	...	...	...	...	73,685,641
1,283	1,538,588	131,023	77,497	1,748,391	10	1,616,633	129,820	...	...	...	...	1,648,947
...	...	...	...	...	Fisheries and Oceans	...	...	...	...	...	...	...
55,598	2,002,226	237,731	579,050	2,874,605	11	2,670,911	128,357	...	...	...	...	2,803,575
...	16,182	...	(997)	15,185	Foreign Affairs and International Trade	...	...	...	...	...	...	...
...	3,026,543	64,587	186,302	3,277,432	Department	...	...	...	...	...	...	16,923
...	137,441	10,500	7,306	155,247	Canadian Commercial Corporation	...	...	...	...	...	...	3,014,671
...	5,784	1,436	524	7,744	Canadian International Development Agency	...	...	...	...	...	...	143,616
...	3,001	...	(93)	2,908	International Development Research Centre	...	...	...	...	...	...	6,122
55,598	5,191,177	314,254	772,092	6,333,121	International Joint Commission	...	...	...	...	...	...	1,511
...	...	...	...	...	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	...
...	19,054	...	985	20,039	Total Ministry	6,064,042	193,742	...	...	...	...	5,986,418
235	3,028,263	1,224,461	147,945	4,400,904	12	19,490	549	...	...	...	...	19,149
...	13,476	...	104	13,580	Governor General	...	...	...	...	...	...	...
9	869,521	118,699	5,434	993,663	13	4,286,014	114,610	...	...	...	...	2,997,550
...	...	...	...	...	Health	...	...	...	...	...	...	...
...	...	...	...	...	Department	...	...	...	...	...	...	134
...	...	...	...	...	Assisted Human Reproduction Agency	...	...	...	...	...	...	843,269
...	...	...	...	...	of Canada	...	...	...	...	...	...	...
...	...	...	...	...	Canadian Institutes of Health Research	...	...	...	...	...	...	...

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—Continued

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Disposition of authorities					
	As shown in		Adjustments, warrants and transfers		Total available for use	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								
...	3,506	...	322	3,828	Hazardous Materials Information Review Commission	3,621	207	...	...	3,401
...	11,475	...	269	11,744	Patented Medicine Prices Review Board	7,432	4,312	...	...	7,365
...	658,342	14,919	10,835	684,096	Public Health Agency of Canada	606,867	77,228	...	...	510,812
244	4,584,583	1,358,079	164,909	6,107,815	Total Ministry	5,882,902	224,632	...	281	4,362,531
111	39,605,296	42,472	(83,148)	39,564,731	14 Human Resources and Skills Development	39,320,978	243,683	...	70	35,598,118
...	12,437	...	864	13,301	Canada Industrial Relations Board	12,516	785	...	...	11,658
...	1,985,382	308,271	122	2,293,775	Canada Mortgage and Housing Corporation	2,154,549	139,226	...	...	2,101,900
...	1,940	...	56	1,996	Canadian Artists and Producers Professional Relations Tribunal	1,055	941	...	...	1,341
...	4,628	...	355	4,983	Canadian Centre for Occupational Health and Safety	4,651	332	...	...	4,506
111	41,609,683	350,743	(81,751)	41,878,786	Total Ministry	41,493,749	384,967	...	70	37,717,523
33,107	6,232,167	1,013,439	93,321	7,372,034	15 Indian Affairs and Northern Development	7,268,728	71,369	...	31,937	6,086,238
...	984	...	32	1,016	Canadian Polar Commission	980	36	...	...	1,004
...	4,888	...	...	4,888	First Nations Statistical Institute	...	4,888	...	...	...
...	6,733	...	289	7,022	Indian Specific Claims Commission	6,106	916	...	...	6,534
...	596,693	25,589	840	623,122	Office of Indian Residential Schools	519,864	103,258	...	...	224,524
33,107	6,841,465	1,039,028	94,482	8,008,082	Total Ministry	7,795,678	180,467	...	31,937	6,318,300
117,435	995,340	373,591	138,161	1,624,527	16 Industry	1,363,914	121,050	...	139,563	1,189,666
22	368,182	1,247	6,730	376,181	Department Canadian Space Agency	291,661	84,505	...	15	314,416
...	76,577	2,700	5	79,282	Canadian Tourism Commission	79,282	...	...	...	76,534
...	1,696	...	215	1,911	Competition Tribunal	1,697	214	...	...	1,701
...	2,597	...	69	2,666	Copyright Board	2,521	145	...	...	2,364
78,168	672,539	43,576	71,583	865,866	Natural Resources Council of Canada	771,150	28,598	...	66,118	742,084
...	899,551	113,701	2,185	1,015,437	Natural Resources and Engineering Research Council	1,012,460	2,977	...	...	895,423
...	619,260	61,709	2,571	683,540	Social Sciences and Humanities Research Council	681,047	2,493	...	...	625,248

...	7,129	...	7,129	...	7,529
31	454,113	594	54,202	...	619,520
195,656	4,096,984	597,118	275,721	5,165,479	...
Standards Council of Canada					
Statistics Canada					
Total Ministry					
17					
Justice					
1	595,671	131,817	6,459	733,948	...
4	21,112	...	1,471	22,587	...
...	4,334	...	121	4,455	...
...	400,274	396	343	401,013	...
1	57,728	3,224	2,822	63,775	...
...
...	98,526	14,226	6,486	119,238	...
8	26,006	...	1,049	27,063	...
10	31,806	...	1,304	33,120	...
24	1,235,457	149,663	20,055	1,405,199	...
18					
National Defence					
13,489	16,881,605	1,558,532	324,530	18,778,156	...
...	6,429	...	347	6,776	...
...	3,434	...	55	3,489	...
13,489	16,891,468	1,558,532	324,932	18,788,421	...
19					
Natural Resources					
14,306	2,145,120	1,287,424	93,573	3,540,423	...
...	103,749	108,707	...	212,456	...
25	94,485	940	8,045	103,495	...
...	69,511	...	...	69,511	...
1	38,129	8,371	1,882	48,383	...
...	266	...	23	289	...
14,332	2,451,260	1,405,442	103,523	3,974,557	...
20					
Parliament					
...	87,030	...	(1,143)	85,887	...
...	410,531	12,795	(11,319)	412,007	...
...	36,687	...	(505)	36,182	...
...	5,140	672	(45)	5,767	...
...	954	...	(13)	941	...
...	540,342	13,467	(13,025)	540,784	...
21					
Privy Council					
19	127,303	15,880	6,262	149,464	...
...	6,516	...	250	6,766	...
...	28,972	...	2,575	31,547	...
...	104,422	21,125	(3,362)	122,185	...
3	19,214	882	1,058	21,157	...
Standards Council of Canada					
Statistics Canada					
Total Ministry					
17					
Justice					
Department	686,163	47,785	...	...	974,223
Canadian Human Rights Commission	21,993	594	...	...	21,129
Canadian Human Rights Tribunal	4,178	277	...	...	4,562
Commissioner for Federal Judicial Affairs	399,931	1,082	...	...	404,584
Courts Administration Service	60,638	3,121	...	...	66,621
Law Commission of Canada	...	...	...	...	2,178
Office of the Director of Public Prosecutions	109,939	9,299	...	...	...
Offices of the Information and Privacy	...	...	...	...	...
Commissioners of Canada	24,993	2,061	...	...	22,327
Supreme Court of Canada	30,745	2,375	...	...	29,544
18					
National Defence					
Department	17,524,049	1,236,706	...	...	15,682,631
Canadian Forces Grievance Board	6,222	554	...	...	5,852
Military Police Complaints Commission	2,909	580	...	...	2,837
19					
Natural Resources					
Department	3,341,056	188,459	...	...	1,685,731
Atomic Energy of Canada Limited	197,856	14,600	...	...	109,033
Canadian Nuclear Safety Commission	99,845	3,643	...	...	85,262
Gape Berton Development Corporation	60,000	9,511	...	...	66,211
National Energy Board	45,357	3,026	...	...	43,949
Northern Pipeline Agency	136	153	...	...	391
20					
Parliament					
The Senate	78,902	6,985	...	...	80,601
House of Commons	400,856	11,151	...	...	378,698
Library of Parliament	34,915	1,267	...	...	33,431
Office of the Conflict of Interest and Ethics Commissioner	4,853	914	...	...	5,406
Senate Ethics Officer	916	25	...	...	856
21					
Privy Council					
Department	137,692	11,740	...	...	135,561
Canadian Intergovernmental Conference	...	...	...	...	...
Secretariat	5,025	1,741	...	...	5,283
Canadian Transportation Accident Investigation and Safety Board	30,441	1,106	...	...	30,884
Chief Electoral Officer	120,740	1,445	...	...	115,216
Office of the Commissioner of Official Languages	20,346	810	...	...	19,832

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—Concluded
(in thousands of dollars)

Source of authorities				Disposition of authorities							
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
...	1,074	...	(119)	955		Public Appointments Commission	113	842	...	...	632
...	2,916	...	103	3,019		Security Intelligence Review Committee	2,626	393	...	...	2,627
22	290,417	37,887	6,767	335,093		Total Ministry	316,983	18,077	...	33	310,035
22 Public Safety and Emergency Preparedness											
...	428,050	43,395	(27,278)	444,167		Department	339,906	104,261	...	...	300,453
172,993	1,440,365	22,900	42,846	1,679,104		Canada Border Services Agency	1,448,707	...	...	230,397	1,281,100
1	346,475	37,920	25,294	409,066		Canadian Security Intelligence Service	390,040	19,001	...	25	356,797
13,745	1,870,033	101,187	128,570	2,113,535		Correctional Service	1,963,935	130,418	...	19,182	1,865,543
2	43,199	2,628	449	46,278		National Parole Board	43,430	2,845	...	3	43,346
...	3,132	241	63	3,436		Office of the Correctional Investigator	3,122	314	...	...	3,156
3,543	2,368,421	230,809	176,629	2,779,402		Royal Canadian Mounted Police	2,455,813	319,529	...	4,060	2,297,710
...	1,192	361	53	1,606		Royal Canadian Mounted Police External Review Committee	1,214	392	...	...	909
...	5,622	1,650	250	7,522		Royal Canadian Mounted Police Public Complaints Commission	6,816	706	...	...	6,625
190,284	6,506,489	440,467	346,876	7,484,116		Total Ministry	6,652,983	577,466	...	253,667	6,155,639
381,751	2,533,687	211,691	(200,516)	2,926,613	23	Public Works and Government Services	2,348,170	194,411	...	384,032	2,603,443
24 Transport											
1,369	859,026	203,384	40,022	1,103,801		Department	835,704	265,058	...	3,039	701,727
...	122,210	...	...	122,210		Canada Post Corporation	122,210	...	...	...	147,210
...	455,304	...	...	455,304		Canadian Air Transport Security Authority	440,717	14,587	...	...	441,068
...	26,055	...	1,837	27,892		Canadian Transportation Agency	25,491	2,384	...	17	26,551
...	10,450	...	...	10,450		Federal Bridge Corporation Limited	98	10,352	...	...	129
...	80,980	...	...	80,980		Marine Atlantic Inc.	74,445	6,535	...	...	82,080
...	94,161	801	1,565	96,527		National Capital Commission	96,095	432	...	...	95,133
24	2,017,697	1,127,782	(20,547)	3,124,956		Office of Infrastructure of Canada	1,954,768	1,170,188	...	...	1,468,836
...	18,800	100	...	18,900		Old Port of Montreal Corporation Inc.	18,874	26	...	...	15,226
...	65,839	50	...	65,889		The Jacques Cartier and Champlain Incorporated	30,169	35,720	...	...	32,178
...	1,333	...	250	1,583		Transportation Appeal Tribunal of Canada	1,523	60	...	...	1,337
...	169,001	71,460	...	240,461		VIA Rail Canada Inc.	230,497	9,964	...	...	169,001
1,393	3,920,856	1,403,577	23,127	5,348,953		Total Ministry	3,830,591	1,515,306	...	3,056	3,180,476

10	3,000,146	1,962,318	(1,920,545)	3,041,929	25	Treasury Board	...	...	1,856,598	1,185,322	...	9	1,744,413
15,592	86,590	12,000	28,987	143,169		Secretariat	...	...	122,177	6,579	...	14,413	113,037
...	...	6,507	1,591	8,098		Canada School of Public Service	...	...	3,518	4,580	...	...	...
...	3,363	1,241	(7)	4,597		Office of the Public Sector Integrity	...	...	4,187	410	...	...	3,103
...	69,060	27,652	9,900	106,612		Commissioner	...	...	103,052	3,552	...	8	96,369
						Office of the Registrar of Lobbyists	...	...			...
						Public Service Human Resources Management	...	...			...
						Agency of Canada	...	...			...
15,602	3,159,159	2,009,718	(1,880,074)	3,304,405		Total Ministry	...	...	2,089,532	1,200,443	...	14,430	1,956,922
...	3,375,650	49,828	17,131	3,442,609	26	Veterans Affairs	...	...	3,196,454	246,155	...	...	3,027,967
...	253,210	66,203	7,310	326,723	27	Western Economic Diversification	...	...	247,160	79,552	...	11	339,009
1,281,290	194,252,384	18,278,268	1,525,348	215,337,290		Total Government	...	...	206,345,463	7,625,970	...	1,365,857	185,916,879

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

Source and Disposition of Non-Budgetary Authorities by Ministry

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
2 Agriculture and Agri-Food											
254,043	...	...	...	254,043		Canadian Dairy Commission	50,944	...	...	203,099	(44,739)
5,177,933	...	...	2,452,032	7,629,965		Farm Credit Canada	...	...	...	7,629,965	...
5,431,976	...	...	2,452,032	7,884,008		Total Ministry	50,944	...	...	7,833,064	(44,739)
6 Citizenship and Immigration											
71,920	...	...	...	71,920		Department	(3,690)	...	...	75,610	(2,191)
71,920	...	...	...	71,920		Total Ministry	(3,690)	...	...	75,610	(2,191)
9 Finance											
...	5,247	...	5,161,367	5,166,614		Canada Deposit Insurance Corporation	5,166,614	...	...	...	329,768
6,000,000	...	...	...	6,000,000			...	...	...	6,000,000	...
6,000,000	5,247	...	5,161,367	11,166,614		Total Ministry	5,166,614	...	...	6,000,000	329,768
10 Fisheries and Oceans											
50,000	...	...	...	50,000		Freshwater Fish Marketing Corporation	...	...	...	50,000	...
50,000	...	...	...	50,000		Total Ministry	...	...	...	50,000	...
11 Foreign Affairs and International Trade											
82,407,298	679,000	...	1,376,526	84,462,824		Department	(581,139)	...	...	85,043,963	(314,928)
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
8,077,390	22,643	26,584	(505,628)	7,620,989		Canadian International Development Agency	255,369	8,889	...	7,356,731	218,513
90,494,688	701,643	26,584	870,898	92,093,813		Total Ministry	(325,770)	8,889	...	92,410,694	(96,415)
14 Human Resources and Skills Development											
...	855,695	78,437	165,357	1,099,489		Department	1,099,489	...	...	...	1,231,928
...	(258,431)	...	...	(258,431)		Canada Mortgage and Housing Corporation	(258,431)	...	...	...	(147,931)
...	597,264	78,437	165,357	841,058		Total Ministry	841,058	...	...	...	1,083,997

15 Indian Affairs and Northern Development

60,374	74,503	...	...	134,877	...	53,088	21,415	...	60,374	44,829
60,374	74,503	...	...	134,877	...	53,088	21,415	...	60,374	44,829

16

1,950	800	2,750	800	...	1,950	...
1,950	800	...	...	2,750	...	...	800	...	1,950	...

18

89,341	...	...	...	89,341	...	9,729	...	...	79,612	755
89,341	...	...	...	89,341	...	9,729	...	...	79,612	755

19

50,000	50,000	50,000	...
50,000	50,000	50,000	...

22

46	46	46	(1)
46	46	46	(1)

23

59,247	59,247	...	4,916	54,331	(7,830)
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24

...	2,492
500,000	500,000	500,000	...
75,000	75,000	75,000	...
575,000	575,000	575,000	2,492

26

604,982	604,982	604,982	1
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103,489,524	1,379,457	105,021	8,649,654	113,623,656	...	5,796,889	31,104	...	107,795,663	1,310,666
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Note: If no amount is shown, either the loans, investments or advances were less than \$500 or none were reported.

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Total available for use	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers ⁽¹⁾					
...	1,779,557	198,414	121,545	2,099,516	1,968,996	130,520	...	...
29,629	1,280,442	1,095,870	(177,325)	2,228,616	2,186,901	...	...	41,715
29,629	3,059,999	1,294,284	(55,780)	4,328,132	4,155,897	130,520	...	41,715
5,431,976	...	...	2,452,032	7,884,008	50,944	...	...	7,833,064
								(44,739)

2 Agriculture and Agri-Food

Budgetary—Voted

Statutory

Non-budgetary—Statutory

3 Atlantic Canada Opportunities Agency

...	366,934	2,833	6,365	376,132	370,851	5,281	...	385,456
6	8,045	...	1,345	9,396	9,396	...	...	8,540
6	374,979	2,833	7,710	385,528	380,247	5,281	...	393,996

4 Canada Revenue Agency

167,724	2,607,505	53,936	331,471	3,160,636	3,023,433	2,332	...	2,669,769
...	772,419	440,000	187,108	1,399,527	1,399,527	...	...	735,354
167,724	3,379,924	493,936	518,579	4,560,163	4,422,960	2,332	...	3,405,123

5 Canadian Heritage

6,069	3,225,471	214,110	59,181	3,498,762	3,374,728	124,034	...	3,318,562
...	65,480	...	(3,052)	68,497	62,451	...	...	59,968
6,069	3,290,951	214,110	56,129	3,567,259	3,437,179	124,034	...	3,378,530

6 Citizenship and Immigration

...	1,246,003	11,678	28,622	1,286,303	1,154,910	131,393	...	1,063,290
14	54,940	...	12,899	67,853	67,847	...	6	105,775
14	1,300,943	11,678	41,521	1,354,156	1,222,757	131,393	6	1,169,065
71,920	...	...	...	71,920	(3,690)	...	...	(2,191)

7 Economic Development Agency of Canada for the Regions of Quebec

...	389,199	6,081	3,217	398,497	331,447	67,050	...	359,789
8	5,501	...	(566)	4,943	4,938	3	...	5,110
8	394,700	6,081	2,651	403,440	336,385	67,053	2	364,899

8 Environment

50,731	1,231,200	87,422	285,776	1,655,129	1,342,310	257,682	...	1,259,401
285	231,777	1,646	78,306	312,014	311,899	...	...	236,560
51,016	1,462,977	89,068	364,082	1,967,143	1,654,209	257,682	...	1,495,961

9 Finance

...	433,386	5,931	18,681	457,998	314,993	143,005	...	519,382
123,928	75,514,996	5,023,627	511,734	81,174,285	81,045,125	24	...	73,166,259
123,928	75,948,382	5,029,558	530,415	81,632,283	81,360,118	143,029	...	73,685,641
6,000,000	...	...	318,280	318,280	318,280	...	...	318,270
6,000,000	5,247	...	4,843,087	10,848,334	4,848,334	...	6,000,000	11,498
6,000,000	5,247	...	5,161,367	11,166,614	5,166,614	...	6,000,000	329,768

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Continued
(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments, warrants and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
...	1,416,984	131,023	77,203	1,625,210	10	Fisheries and Oceans Budgetary—Voted	1,495,390	129,820	...	...	1,532,810
1,283	121,604	...	294	123,181		Statutory	121,243	...	...	1,938	116,137
1,283	1,538,588	131,023	77,497	1,748,391			1,616,633	129,820	...	1,938	1,648,947
50,000	...	...	...	50,000		Non-budgetary—Voted	...	...	...	50,000	...
11 Foreign Affairs and International Trade											
...	4,832,008	267,614	97,610	5,197,232		Budgetary—Voted	5,003,490	193,742	...	...	4,939,128
55,598	359,169	46,640	674,482	1,135,889		Statutory	1,060,552	...	...	75,337	1,047,290
55,598	5,191,177	314,254	772,092	6,333,121			6,064,042	193,742	...	75,337	5,986,418
38,989	19,000	26,584	215,032	299,605		Non-budgetary—Voted	262,638	5,246	...	31,721	212,409
90,455,699	682,643	...	655,866	91,794,208		Statutory	(588,408)	3,643	...	92,378,973	(308,824)
90,494,688	701,643	26,584	870,898	92,093,813			(325,770)	8,889	...	92,410,694	(96,415)
12 Governor General											
...	16,503	...	1,035	17,538		Budgetary—Voted	16,989	549	...	...	16,689
...	2,551	...	(50)	2,501		Statutory	2,501	...	...	...	2,460
...	19,054	...	985	20,039			19,490	549	...	...	19,149
13 Health											
...	4,435,828	325,276	110,638	4,871,742		Budgetary—Voted	4,647,255	224,487	...	...	4,228,086
244	148,755	1,032,803	54,271	1,236,073		Statutory	1,235,647	145	...	281	134,445
244	4,584,583	1,358,079	164,909	6,107,815			5,882,902	224,632	...	281	4,362,531
14 Human Resources and Skills Development											
...	5,666,270	359,261	57,916	6,083,447		Budgetary—Voted	5,698,480	384,967	...	...	3,757,524
111	35,943,413	(8,518)	(139,667)	35,795,339		Statutory	35,795,269	...	...	70	33,959,999
111	41,609,683	350,743	(81,751)	41,878,786			41,493,749	384,967	...	70	37,717,523
...	597,264	78,437	165,357	841,058		Non-budgetary—Statutory	841,058	...	...	...	1,083,997

15 Indian Affairs and Northern Development

...	6,637,787	1,032,939	114,009	7,784,735	7,604,279	180,456	...	...	6,086,192
33,107	203,678	6,089	(19,527)	223,347	191,399	11	...	31,937	232,108
33,107	6,841,465	1,039,028	94,482	8,008,082	7,795,678	180,467	...	31,937	6,318,300
60,374	74,503	...	...	134,877	53,088	21,415	...	60,374	44,829
Non-budgetary—Voted									

16 Industry

...	3,739,213	597,118	104,946	4,441,277	4,166,414	274,863	...	...	4,157,763
195,656	357,771	...	170,775	724,202	518,478	28	...	205,696	316,722
195,656	4,096,984	597,118	275,721	5,165,479	4,684,892	274,891	...	205,696	4,474,485
1,950	800	...	...	2,750	...	800	...	1,950	...
Non-budgetary—Voted									

17 Justice

...	745,068	149,913	35,164	930,145	863,566	66,579	...	...	1,038,369
24	490,389	(250)	(15,109)	475,054	475,014	15	...	25	486,799
24	1,235,457	149,663	20,055	1,405,199	1,338,580	66,594	...	25	1,525,168

18 National Defence

...	15,661,143	1,558,532	203,115	17,422,790	16,189,197	1,233,593	...	...	14,502,326
13,489	1,230,325	...	121,817	1,365,631	1,343,983	4,247	...	17,401	1,188,994
13,489	16,891,468	1,558,532	324,932	18,788,421	17,533,180	1,237,840	...	17,401	15,691,320
89,341	...	...	...	89,341	9,729	...	...	79,612	755
Non-budgetary—Voted									

19 Natural Resources

...	1,331,399	118,018	48,480	1,497,897	1,278,506	219,391	...	...	1,209,487
14,332	1,119,861	1,287,424	55,043	2,476,660	2,465,744	1	...	10,915	781,090
14,332	2,451,260	1,405,442	103,523	3,974,557	3,744,250	219,392	...	10,915	1,990,577
50,000	...	...	...	50,000	...	...	...	50,000	...
Non-budgetary—Voted									

20 Parliament

...	357,361	12,485	...	369,846	349,504	20,342	...	...	331,233
...	182,981	982	(13,025)	170,938	170,938	...	...	...	167,759
...	540,342	13,467	(13,025)	540,784	520,442	20,342	...	...	498,992

21 Privy Council

...	188,049	16,761	12,033	216,843	198,769	18,074	...	...	194,791
22	102,368	21,126	(5,266)	118,250	118,214	3	...	33	115,244
22	290,417	37,887	6,767	335,093	316,983	18,077	...	33	310,035

Source and Disposition of Authorities by Type (Voted and Statutory)—Concluded
(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments, warrants and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
172,869	5,714,621	440,467	377,891	6,705,848	22	Public Safety and Emergency Preparedness Budgetary—Voted Statutory	5,898,105	577,466	...	230,277	5,421,042
17,415	791,868	...	(31,015)	778,268			754,878	...	...	23,390	734,597
190,284	6,506,489	440,467	346,876	7,484,116			6,652,983	577,466	...	253,667	6,155,639
46	...	...	...	46		Non-budgetary—Voted	...	...	...	46	(1)
...	2,459,291	211,691	(242,441)	2,428,541	23	Public Works and Government Services Budgetary—Voted Statutory	2,242,927	185,614	...	...	2,503,368
381,751	74,396	...	41,925	498,072			105,243	8,797	...	384,032	100,075
381,751	2,533,687	211,691	(200,516)	2,926,613			2,348,170	194,411	...	384,032	2,603,443
11,280	...	...	...	11,280		Non-budgetary—Voted	5,858	...	...	5,422	(10,037)
47,967	...	...	...	47,967		Statutory	(942)	...	...	48,909	2,207
59,247	...	...	...	59,247			4,916	...	...	54,331	(7,830)
...	3,760,760	1,403,577	32,031	5,196,368	24	Transport Budgetary—Voted Statutory	3,682,455	1,513,913	...	...	3,010,041
1,393	160,096	...	(8,904)	152,585			148,136	1,393	...	3,056	170,435
1,393	3,920,856	1,403,577	23,127	5,348,953			3,830,591	1,515,306	...	3,056	3,180,476
...	...	...	...	...		Non-budgetary—Voted	...	...	...	...	2,492
575,000	...	...	...	575,000		Statutory	...	...	...	575,000	...
575,000	...	...	...	575,000			...	...	...	575,000	2,492
...	3,103,468	1,997,718	(1,910,531)	3,190,655	25	Treasury Board Budgetary—Voted Statutory	1,990,222	1,200,433	...	...	1,885,686
15,602	55,691	12,000	30,457	113,750			99,310	10	...	14,430	71,236
15,602	3,159,159	2,009,718	(1,880,074)	3,304,405			2,089,532	1,200,443	...	14,430	1,956,922

26	Veterans Affairs			3,154,364			246,155			...			2,988,402		
	Budgetary—Voted			42,090			...			...			39,565		
	Statutory			...			...			...			...
	604,982			604,982			...			...			3,027,967		
	Non-budgetary—Statutory			...			...			...			604,982		
27	Western Economic Diversification			242,138			79,552			...			334,085		
	Budgetary—Voted			5,022			...			...			11		
	Statutory			...			...			...			...
	604,982			604,982			...			...			339,009		
	Non-budgetary—Statutory			...			...			...			...
Total Government	Budgetary—Voted			76,603,718			7,611,293			...			69,633,087		
	Statutory			129,741,745			14,677			...			116,283,792		
	604,982			604,982			...			...			1,365,857		
	Non-budgetary—Voted			206,345,463			7,625,970			...			185,916,879		
	Statutory			...			...			...			...
Total Government	Budgetary—Voted			649,593			27,461			...			568,717		
	Statutory			5,147,296			3,643			...			107,516,538		
	604,982			604,982			...			...			1,310,666		
	Non-budgetary—Voted			5,796,889			31,104			...			699,410		
	Statutory			77,253,311			7,638,754			...			70,201,804		
Total Government	Budgetary—Voted			134,889,041			18,320			...			117,025,741		
	Statutory			...			...			...			...
	604,982			604,982			...			...			109,161,520		
	Non-budgetary—Voted			212,142,352			7,657,074			...			187,227,545		
	Statutory			...			...			...			...

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

(i) These adjustments, warrants and transfers include items such as:

- (a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from prior year's payables;
- (b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
- (c) adjustments to authorities granted in statutes other than appropriation acts.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year's Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
2		Agriculture and Agri-Food Department		
1		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community pastures program and the administration of the Canadian agricultural income stabilization program		
1a		Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(g) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community pastures program and the administration of the Canadian agricultural income stabilization program	605,886,000	
1b		Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and, pursuant to paragraph 29.1(2)(g) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community pastures program and the administration of the Canadian agricultural income stabilization program—To authorize the transfer of \$43,620,457 from Agriculture and Agri-Food Vote 10, and \$175,000 from Western Economic Diversification Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		27,965,451
5		Capital expenditures		1
5a		Capital expenditures—To authorize the transfer of \$42,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	28,631,000	
5b		Capital expenditures—To authorize the transfer of \$2,174,489 from Agriculture and Agri-Food Vote 10, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		21,927,157
10		The grants listed in the Estimates and contributions		1
10a		The grants listed in the Estimates and contributions—To authorize the transfer of \$400,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		
10b		The grants listed in the Estimates and contributions—To authorize the transfer of \$550,000 from Natural Resources Vote 10, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	595,783,000	99,032,185
12b		To write-off the projected net drawdown authority used by the Canadian Pari-Mutuel Agency Revolving Fund of up to \$500,000 effective March 31, 2008		1
15		Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate, the sum of \$1,500,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program and \$1,500,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Enhanced spring credit advance program		1
20		Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time in aggregate, the sum of \$140,000,000 payable in respect of Line of		1

Credit Agreements entered into by the Farm Credit Canada for the purpose of the renewed (2003) National biomass ethanol program

				1	
25	Canadian Dairy Commission				
	Program expenditures			3,595,000	
30	Canadian Food Inspection Agency				
30a	Operating expenditures and contributions			494,987,000	
30b	Operating expenditures and contributions—To authorize the transfer of \$255,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of				24,947,097
35	Operating expenditures and contributions—To authorize the transfer of \$586,000 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of			19,735,000	17,241,667
	Capital expenditures				
40	Canadian Grain Commission				
40a	Program expenditures			30,940,000	7,300,000
	Program expenditures				
	Total Ministry—Budgetary			1,779,557,002	198,413,561
	Non-budgetary			...	...
3	Atlantic Canada Opportunities Agency				
	Department				
1	Operating expenditures			79,093,000	
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$57,000 from Transport Vote 55, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of				2,832,809
5	The grants listed in the Estimates and contributions				
5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$50,000 from Transport Vote 1, and \$50,000 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote			279,191,000	1
10	Enterprise Cape Breton Corporation				
	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>			8,650,000	
	Total Ministry—Budgetary			366,934,000	2,832,810
	Non-budgetary			...	...
4	Canada Revenue Agency				
	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i>				
1	Program expenditures—To authorize the transfer of \$257,146,488 from Public Works and Government Services Vote 1, and \$773,000 from Justice Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of			2,607,505,000	
1a	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i> —To authorize the transfer of \$100,000 from Western Economic Diversification Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote				53,936,519
1b	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i> —To authorize the transfer of \$100,000 from Western Economic Diversification Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote				1
	Total Ministry—Budgetary			2,607,505,000	53,936,520
	Non-budgetary			...	...
5	Canadian Heritage				
	Department				
1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office			252,110,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$23,673 from Canadian Heritage Vote 10, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of			
5		The grants listed in the Estimates and contributions	1,080,643,000	5,943,009	
5a		The grants listed in the Estimates and contributions—To authorize the transfer of \$800,000 from Economic Development Agency of Canada for the Regions of Quebec Vote 5, \$200,000 from Industry Vote 1, and \$112,000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		81,745,209	
5b		The grants listed in the Estimates and contributions—To authorize the transfer of \$2,995,981 from Canadian Heritage Vote 1, and \$200,000 from Human Resources and Skills Development Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1	
		Canada Council for the Arts			
10		Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	181,321,250		1
10a		Payments to the Canada Council for the Arts—To authorize the transfer of \$480,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote			
		Canadian Broadcasting Corporation			
15		Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	948,321,000	60,000,000	
15a		Payments to the Canadian Broadcasting Corporation for operating expenditures	4,000,000		
20		Payments to the Canadian Broadcasting Corporation for working capital	91,632,000		
25		Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service			
25b		Payments to the Canadian Broadcasting Corporation for capital expenditures—To authorize the transfer of \$18,766,000 from Canadian Heritage Vote 15, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1	
		Canadian Museum of Civilization			
30		Payments to the Canadian Museum of Civilization for operating and capital expenditures	61,136,000	725,400	
30a		Payments to the Canadian Museum of Civilization for operating and capital expenditures			
		Canadian Museum of Nature			
35		Payments to the Canadian Museum of Nature for operating and capital expenditures	84,221,000	720,000	
35a		Payments to the Canadian Museum of Nature for operating and capital expenditures			
		Canadian Radio-television and Telecommunications Commission			
40		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 1995, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board		1	
40b		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 1995, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board			7,978,266

45	Library and Archives of Canada		
	Program expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection	107,301,000	
45a	Program expenditures and the grants listed in the Estimates—To authorize the transfer of \$691,000 from Public Works and Government Services Vote 1 and \$22,471,000 from Public Works and Government Services Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		12,360,789
	National Arts Centre Corporation		
50	Payments to the National Arts Centre Corporation		
50a	Payments to the National Arts Centre Corporation—To authorize the transfer of \$342,640 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	35,215,575	
	National Battlefields Commission		
55	Program expenditures		
55a	Program expenditures—To authorize the transfer of \$325,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	11,208,000	
	National Film Board		
60	National Film Board Revolving Fund—Operating expenditures, the grants listed in the Estimates and contributions	67,118,000	
	National Gallery of Canada		
65	Payments to the National Gallery of Canada for operating and capital expenditures		
65a	Payments to the National Gallery of Canada for operating and capital expenditures	38,752,000	4,650,000
70	Payment to the National Gallery of Canada for the purchase of objects for the collection	8,000,000	
	National Museum of Science and Technology		
75	Payments to the National Museum of Science and Technology for operating and capital expenditures	25,835,000	4,736,000
75a	Payments to the National Museum of Science and Technology for operating and capital expenditures		1,475,000
75b	Payments to the National Museum of Science and Technology for operating and capital expenditures		
	Public Service Commission		
80	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year to offset expenditures incurred in that fiscal year from the provision of assessment and counselling services and products	90,032,000	
	Public Service Labour Relations Board		
85	Program expenditures	10,617,000	2,548,500
85a	Program expenditures		
	Public Service Staffing Tribunal		
90	Program expenditures	4,451,000	
	Registry of the Public Servants Disclosure Protection Tribunal ⁽¹⁾		
93a	Program expenditures		1,643,600
	Status of Women—Office of the Co-ordinator		
95	Operating expenditures		
95a	Operating expenditures	6,958,000	478,726
95b	Operating expenditures		1,829,170
100	The grants listed in the Estimates and contributions	11,950,000	
100a	The grants listed in the Estimates and contributions		4,500,000
100b	The grants listed in the Estimates and contributions		1,700,000
101a	Pursuant to section 24.1(1) of the <i>Financial Administration Act</i> , to forgive a debt due by the Native Women's Association of Canada to Her Majesty in right of Canada amounting to \$708,332		708,332
	Telefilm Canada		
105	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>	104,649,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
6	105a	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i> —To authorize the transfer of \$550,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote			1
		Total Ministry—Budgetary	3,225,470,826	214,110,006	
		Non-budgetary	...	...	...
		Citizenship and Immigration			
		Department			
7		Operating expenditures			
	1	Portfolio or a Minister of State who does not preside over the Queen's Privy Council for Canada who is a Minister without Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$222,500 from Canadian Heritage Vote 5, \$85,000 from Human Resources and Skills Development Vote 1, and \$85,000 from Health Vote 35, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	413,593,000		9,925,904
	1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Ministers of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$1,019,640 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote			1
	1b	Portfolio or a Minister of State who does not preside over the Queen's Privy Council for Canada who is a Minister without Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$4,158 from Citizenship and Immigration Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of			
	2a	Pursuant to section 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 2,813 debts due to Her Majesty in right of Canada amounting to \$1,620,031 related to immigration loans issued pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i> —To authorize the transfer of \$4,158 from Citizenship and Immigration Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	732,224,000	1,615,873	
	5	The grants listed in the Estimates and contributions			
		Immigration and Refugee Board of Canada			
	10	Program expenditures	100,186,000	136,000	
	10a	Program expenditures			
		Total Ministry—Budgetary	1,246,003,000	11,677,778	
		Non-budgetary	...	...	...
8		Economic Development Agency of Canada for the Regions of Quebec			
		Operating expenditures			
	1	Portfolio or a Minister of State who does not preside over the Queen's Privy Council for Canada who is a Minister without Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	42,357,000		
	1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Ministers of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
	5	The grants listed in the Estimates and contributions	346,842,000	2,080,877	
	5a	Contributions		4,000,000	
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$125,000 from Natural Resources Vote 10, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote			1
		Total Ministry—Budgetary	389,199,000	6,080,878	
		Non-budgetary	...	...	...

Environment Department

1

Operating expenditures, and

- (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;
- (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;
- (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;
- (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;
- (e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; and

(f) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote

662,633,000

Operating expenditures, and

- (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;
- (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;
- (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;
- (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;
- (e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;
- (f) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote; and
- (g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$5,538,000 from Environment Vote 5, \$6,654,292 from Environment Vote 10, and \$1,505,000 from Treasury Board Vote 1, *Appropriation Act No. 2, 2007-2008* for the purposes of this Vote and to provide a further amount of

36,841,745

1b

Operating expenditures, and

- (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;
- (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;
- (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;
- (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;
- (e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;
- (f) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote; and
- (g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$7,547,574 from Environment Vote 10, \$687,000 from Indian Affairs and Northern Development Vote 1, and \$310,000 from Transport Vote 1, *Appropriation Act No. 2, 2007-2008* for the purposes of this Vote

1

- 5 Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property

40,000,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	
		Capital expenditures			
5a		Bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property—To authorize the transfer of \$25,000 from Environment Vote 1, \$1,742,000 from Environment Vote 10, \$233,000 from Indian Affairs and Northern Development Vote 1, and \$150,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote			
		The grants listed in the Estimates and contributions			
10		Contributions—To authorize the transfer of \$400,000 from Environment Vote 1, \$250,000 from Environment Vote 25, \$232,810,000 from Treasury Board Vote 2, \$1,000,000 from Natural Resources Vote 10, and \$500,000 from Natural Resources Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	59,697,000	1	
10a		The grants listed in the Estimates and contributions, contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form cash payments or the provision of goods, equipment or services—To authorize the transfer of \$150,000 from Environment Vote 1, \$690,000 from Transport Vote 1, \$111,000 from Health Vote 1, \$15,000 from Agriculture and Agri-Food Vote 30, \$15,000 from Fisheries and Oceans Vote 1, and \$15,000 from National Defence Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote			
10b				14,668,792	
		Canadian Environmental Assessment Agency			
15		Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	14,844,000		
15a		Program expenditures—To authorize the transfer of \$37,200 from Environment Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		5,845,126	
15b		Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency		2,500,000	
		National Round Table on the Environment and the Economy			
20		Program expenditures	4,704,000		
		Parks Canada Agency			
25		Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	447,022,000		
25a		Program expenditures		12,419,834	
25b		Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies—To authorize the transfer of \$1,800,000 from Environment Vote 30, \$345,000 from Economic Development Agency of Canada for the Regions of Quebec Vote 5, and \$230,000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		11,146,600	
30		Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the <i>Parks Canada Agency Act</i>	2,300,000		
		Total Ministry—Budgetary	1,231,200,000	87,422,100	
		Non-budgetary	...	...

Finance Department			
1	Operating expenditures and authority to expend revenues received during the fiscal year		89,343,000
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenue received during the fiscal year—To authorize the transfer of \$72,000 from Human Resources and Skills Development Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		272,177
5	The grants listed in the Estimates and contributions		
L10	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$318,270,000 to the International Development Association	1	221,220,000
L10a	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$318,280,000 to the International Development Association		
	Auditor General		
15	Program expenditures		
	Canadian International Trade Tribunal		
20	Program expenditures		71,441,000
	Financial Transactions and Reports Analysis Centre of Canada		
25	Program expenditures		9,306,000
25a	Program expenditures		
25b	Program expenditures		41,312,000
	Office of the Superintendent of Financial Institutions		
30	Program expenditures		784,000
	Total Ministry—Budgetary		
	Non-budgetary		
		1	433,386,000
			5,930,927
			1
10	Fisheries and Oceans		
1	Operating expenditures, and		
	(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
	(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping; and		
	(c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard		
1a	Operating expenditures, and		1,129,800,000
	(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
	(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
	(c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and		
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$743,928 from National Defence Vote 5, \$424,750 from Public Safety and Emergency Preparedness Vote 1, and \$851,590 from Transport Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		99,491,488

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
1b		Operating expenditures, and (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects; (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping; (c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$187,000 from Fisheries and Oceans Vote 10, and \$62,500 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		
5		Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	232,054,000	
5a		Capital expenditures—To authorize the transfer of \$23,000,000 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		8,456,229
10		The grants listed in the Estimates and contributions	55,130,000	
10a		The grants listed in the Estimates and contributions—To authorize the transfer of \$2,631,216 from Fisheries and Oceans Vote 1, \$722,592 from Environment Vote 10, and \$75,000 from Transport Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		23,075,000
10b		The grants listed in the Estimates and contributions—To authorize the transfer of \$1,196,004 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		
		Total Ministry—Budgetary	1,416,984,000	131,022,719
		Non-budgetary	...	...
11		Foreign Affairs and International Trade Department		
1		Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs		1,162,106,000

Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(g) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs missions and other international business development services; investment development services; international communication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$13,031,000 from Foreign Affairs and International Trade Vote 10, \$3,089,200 from Foreign Affairs and International Trade Vote 25, \$5,678,000 from Citizenship and Immigration Vote 1, \$1,103,800 from Public Safety and Emergency Preparedness Vote 20, \$830,780 from National Defence Vote 1, \$516,600 from Canadian Heritage Vote 1, \$530,800 from Public Safety and Emergency Preparedness Vote 10, \$407,664 from Public Safety and Emergency Preparedness Vote 1, \$348,900 from Justice Vote 1, \$316,100 from Agriculture and Agri-Food Vote 30, \$275,000 from Fisheries and Oceans Vote 1, \$264,100 from Treasury Board Vote 1, \$251,240 from Health Vote 1, \$236,000 from Veterans Affairs Vote 1, \$170,100 from Agriculture and Agri-Food Vote 1, \$169,900 from Canada Revenue Agency Vote 1, \$119,000 from Public Safety and Emergency Preparedness Vote 45, \$55,700 from Natural Resources Vote 1, and \$31,300 from Public Works and Government Services Vote 1, *Appropriation Act No. 2, 2007-2008* for the purposes of this Vote and to provide a further amount of

Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(g) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international communication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$500,000 from Foreign Affairs and International Trade Vote 10, \$1,000,000 from Foreign Affairs and International Trade Vote 15, \$227,800 from Public Safety and Emergency Preparedness Vote 10, \$145,000 from Public Safety and Emergency Preparedness Vote 45, \$123,300 from Citizenship and Immigration Vote 1, and \$29,700 from National Defence Vote 1, *Appropriation Act No. 2, 2007-2008* for the purposes of this Vote

Capital expenditures

Capital expenditures—To authorize the transfer of \$1,388,200 from Foreign Affairs and International Trade Vote 25, \$2,718,000 from Citizenship and Immigration Vote 1, \$606,600 from Public Safety and Emergency Preparedness Vote 20, \$319,500 from National Defence Vote 1, \$223,100 from Public Safety and Emergency Preparedness Vote 10, \$154,800 from Canadian Heritage Vote 1, \$117,900 from Agriculture and Agri-Food Vote 30, \$73,400 from Agriculture and Agri-Food Vote 1, \$65,000 from Veterans Affairs Vote 1, \$60,600 from Canada Revenue Agency Vote 1, \$27,300 from Natural Resources Vote 1, \$18,400 from Public Works and Government Services Vote 1, \$17,800 from Justice Vote 1, \$16,600 from Health Vote 1, and \$7,500 from Treasury Board Vote 1, *Appropriation Act No. 2, 2007-2008* for the purposes of this Vote and to provide a further amount of

114,781,000

32,549,863

61,789,720

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
5b		Capital expenditures—To authorize the transfer of \$9 932 600 from Foreign Affairs and International Trade Vote 1, \$153 500 from Public Safety and Emergency Preparedness Vote 10, \$61 000 from Public Safety and Emergency Preparedness Vote 45, \$45 100 from Citizenship and Immigration Vote 1, and \$25 700 from National Defence Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		
10		The grants listed in the Estimates, contributions, which may include: with respect to Canada's global partnership program (under the G8 Global Partnership) cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the Former Soviet Union; with respect to Canada's counter-terrorism capacity building program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism assistance to states and government entities, and, with respect to the Global peace and security program, Human security program, and Global peace operations program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; as well as the authority to make commitments for the current fiscal year not exceeding \$30 000 000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, authority to pay assessments in the amounts and in the currencies in which they are levied as well the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2006 which is	651 682 000	13 617 400
10a		The grants listed in the Estimates and contributions—To authorize the transfer of \$2 280 000 from Foreign Affairs and International Trade Vote 1, \$12 617 339 from Foreign Affairs and International Trade Vote 25, \$50 000 from Canadian Heritage Vote 5, \$42 000 from Health Vote 1, \$42 000 from Environment Vote 1, and \$25 000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		125 274 000
10b		The grants listed in the Estimates, contributions, which may include: with respect to Canada's global partnership program (under the G8 Global Partnership) cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the Former Soviet Union; with respect to Canada's counter-terrorism capacity building program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism assistance to states and government entities; and, with respect to the Global peace and security program, Human security program, and Global peace operations program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance, authority to make commitments for the current fiscal year not exceeding \$30 000 000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, authority to pay assessments in the amounts and in the currencies in which they are levied as well the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2006—To authorize the transfer of \$3 100 000 from Foreign Affairs and International Trade Vote 1, \$477 000 from Environment Vote 10, and \$100 000 from Public Safety and Emergency Preparedness Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
12a		To increase, pursuant to subsection 10(3.1) of the <i>Export Development Act</i> , the contingent liability of the Corporation referred to in paragraph 10(3)(b) of that Act from \$27 000 000 to \$30 000 000,000		1
15		Canadian Commercial Corporation Program expenditures	16 182 000	
20		Canadian International Development Agency Operating expenditures and authority to: (a) engage persons for service in developing countries and in countries in transition; and (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-593 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to:		

	(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,		
	(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and		
	(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition	207,214,000	4,247,229
20a	Operating expenditures—To authorize the transfer of \$11,240,423 from Foreign Affairs and International Trade Vote 25, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		
20b	Operating expenditures and authority to:		
	(a) engage persons for service in developing countries and in countries in transition; and		
	(b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to:		
	(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,		
	(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and		
	(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition—To authorize the transfer of \$480,408 from Foreign Affairs and International Trade Vote 25, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		
25	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	2,534,539,000	
25a	The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services		
25b	The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	18,200,000	
L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$215,032,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts		
L35	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$1,000,000, in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions		
L40	Investment contributions pursuant to section 3 of the <i>Canada Fund for Africa Act</i>	19,000,000	
L40a	Investment contributions pursuant to section 3 of the <i>Canada Fund for Africa Act</i>		26,583,333
45	International Development Research Centre		
45a	Payments to the International Development Research Centre	137,441,000	
	Payments to the International Development Research Centre—To authorize the transfer of \$2,000,000 from Foreign Affairs and International Trade Vote 25, \$431,250 from Health Vote 20, and \$68,750 from Health Vote 15, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		
45b	Payments to the International Development Research Centre—To authorize the transfer of \$4,800,000 from Foreign Affairs and International Trade Vote 25, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		10,500,000
	International Joint Commission		
50	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Great Lakes Water Quality Agreement		5,261,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
12	50a	Program expenditures NAFTA Secretariat, Canadian Section		1,436,000
	55	Program expenditures	2,802,000	
		Total Ministry—Budgetary Non-Budgetary	4,832,008,000 19,000,002	267,614,218 26,583,333
13		Governor General		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	16,503,000	
		Total Ministry—Budgetary Non-Budgetary	16,503,000	...
13		Health		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services	1,690,950,979	
13	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$3,909,000 from Health Vote 5, and \$825,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		93,326,398
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$4,487,226 from Health Vote 5, and \$295,500 from Health Vote 35, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	1,225,859,499	
13	5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$200,000 from Health Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		98,331,227
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$89,998 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
		Assisted Human Reproduction Agency of Canada		
	10	Program expenditures	12,834,000	

15	Canadian Institutes of Health Research			
15a	Operating expenditures	42,439,000		469,075
20	The grants listed in the Estimates			
20a	The grants listed in the Estimates—To authorize the transfer of \$200,000 from Health Vote 1, \$291,000 from Health Vote 5, \$499,999 from Health Vote 40, and \$52,591 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	822,476,000		
20b	The grants listed in the Estimates—To authorize the transfer of \$200,000 from Health Vote 1, \$1,500,000 from Health Vote 15, \$600,000 from Health Vote 35, \$310,500 from Health Vote 40, \$25,000 from Western Economic Diversification Vote 5, and \$12,500 from Agriculture and Agri-Food Vote 30, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of			46,718,211
				71,512,350
	Hazardous Materials Information Review Commission			
25	Program expenditures	3,024,000		
30	Patented Medicine Prices Review Board			
	Program expenditures	10,584,000		
35	Public Health Agency of Canada			
35a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products	438,390,000		
40	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products—To authorize the transfer of \$622,800 from Health Vote 1, \$432,000 from National Defence Vote 5, and \$50,000 from Public Safety and Emergency Preparedness Vote 45, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of			9,708,944
40a	The grants listed in the Estimates and contributions	189,271,000		
40b	The grants listed in the Estimates and contributions—To authorize the transfer of \$55,000 from Health Vote 1, and \$6,618,200 from Health Vote 35, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	5,210,000		
	The grants listed in the Estimates and contributions—To authorize the transfer of \$1,500,000 from Health Vote 35, and \$35,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote			1
	Total Ministry—Budgetary	4,435,828,478	325,276,208	
	Non-Budgetary	...	...	...
14	Human Resources and Skills Development			
	Department			
1	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Employment Insurance Account	2,508,879,000		
1a	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Employment Insurance Account and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received in the fiscal year arising from the provision of Public Access Programs Sector services to offset related expenditures incurred in the fiscal year, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$16,138,000 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	1,155,792,000		1
5	The grants listed in the Estimates and contributions			
5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$36,777,706 from Human Resources and Skills Development Vote 1, and \$100,000 from Health Vote 40, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of			51,131,433
5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$80,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote			1
7b	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write off from the Accounts of Canada \$364,080 in principal and \$43,270 in interest for 15,473 direct financing and integrated Canada Student Loans accounts for the period of February 2005 to November 2006 and 32,575 small debit balances at service providers for the period of November 2004 to November 2006—To authorize the transfer of \$407,350 from Human Resources and Skills Development Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote			1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canada Industrial Relations Board		
	10	Program expenditures	10,887,000	
		Canada Mortgage and Housing Corporation		
	15	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	1,985,382,000	
	15a	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>		222,730,000
	15b	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>		
	16b	To increase from \$350,000,000,000 to \$450,000,000,000 the limit of the aggregate outstanding insured amount of all insured loans by Canada Mortgage and Housing Corporation, pursuant to paragraph 11(b) of the <i>National Housing Act</i>		85,400,000
		Canadian Artists and Producers Professional Relations Tribunal		1
	20	Program expenditures	1,770,000	
	25	Program expenditures	3,560,000	
		Total Ministry—Budgetary	5,666,270,000	359,261,437
		Non-budgetary	...	...
15		Indian Affairs and Northern Development		
		Department		
	1	Operating expenditures, and		
		(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;		
		(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment; and		
		(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council		
	1a	Operating expenditures, and	647,484,000	
		(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;		
		(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;		

	(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and		
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$11,881,171 from Industry Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		13,990,992
1b	Operating expenditures, and		
	(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;		
	(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;		
	(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and		
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$202,260 from Public Works and Government Services Vote 1, \$33,600 from Western Economic Diversification Vote 1, \$28,312 from Atlantic Canada Opportunities Agency Vote 1, and \$10,828 from Human Resources and Skills Development Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		10,126,147
5	Capital expenditures, and		
	(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; and		
	(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments of expenditures on roads and related works		
10	The grants listed in the Estimates and contributions	22,135,000	
10a	The grants listed in the Estimates and contributions—To authorize the transfer of \$37,250,000 from Industry Vote 10, \$7,506,000 from Transport Vote 55, \$1,920,615 from Canadian Heritage Vote 5, and \$488,387 from Health Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	5,308,772,900	
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$20,925,000 from Indian Affairs and Northern Development Vote 5, \$1,285,000 from Indian Affairs and Northern Development Vote 25, \$155,652 from Canadian Heritage Vote 5, \$30,000 from Canadian Heritage Vote 1, and \$137,700 from National Defence Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	105,212,430	
15	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	858,021,259	
15a	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	27,600,000	
20	Office of the Federal Interlocutor for Métis and non-Status Indians—Operating expenditures		20,000,000
20a	Office of the Federal Interlocutor for Métis and non-Status Indians—Operating expenditures—To authorize the transfer of \$242,105 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	9,336,000	
25	Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions		1
25a	Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions—To authorize the transfer of \$4,934,750 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	23,599,000	
L30	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		1
L35	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	39,103,000	
		35,400,000	
	Canadian Polar Commission		
40	Program expenditures and contributions	913,000	
45	First Nations Statistical Institute		
	Payments to the First Nations Statistical Institute for operating expenditures	4,888,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Indian Specific Claims Commission		
	50	Program expenditures	6,136,000	
		Office of Indian Residential Schools Resolution of Canada		
	55	Operating expenditures		
	55a	Operating expenditures	452,923,000	589,000
	60	The grants listed in the Estimates and contributions	134,000,000	25,000,000
	60a	Contributions		
		Total Ministry—Budgetary	6,637,786,900	1,032,939,830
		Non-budgetary	74,503,000	...
16		Industry		
		Department		
	1	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research, bankruptcy and corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i>	345,276,000	
	1a	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research, bankruptcy and corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$3,058,061 from Industry Vote 10, \$3,000,000 from Industry Vote 30, \$694,000 from Public Safety and Emergency Preparedness Vote 1, \$34,343 from Transport Vote 55, and \$15,323 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		59,335,183
	1b	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research, bankruptcy and corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$100,000 from Environment Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
	5	Capital expenditures	8,981,000	
	5a	Capital expenditures—To authorize the transfer of \$6,361,152 from Industry Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		1,379,541
	5b	Capital expenditures—To authorize the transfer of \$1,510,500 from Industry Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
	10	The grants listed in the Estimates and contributions	488,271,000	312,876,852
	10a	The grants listed in the Estimates and contributions	300,000	
	L15	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>	500,000	
	L20	Loans pursuant to paragraph 14(1)(d) of the <i>Department of Industry Act</i>		

Canadian Space Agency		
25	Operating expenditures—To authorize the transfer of \$150,000 from Atlantic Canada Opportunities Agency Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	185,464,000
25a	Operating expenditures—To authorize the transfer of \$3,955,450 from Industry Vote 30, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	202,702
25b	Capital expenditures	1
30	The grants listed in the Estimates and contributions	118,985,000
30a	The grants listed in the Estimates and contributions—To authorize the transfer of \$996,000 from Industry Vote 30, <i>Appropriation Act No. 2, 2007-2008</i> for the purpose of this Vote	1,044,000
35		52,590,000
35b		1
Canadian Tourism Commission		
40	Program expenditures	76,577,000
40b	Program expenditures	2,700,000
Competition Tribunal		
45	Program expenditures	1,536,000
45b	Program expenditures—To authorize the transfer of \$150,000 from Industry Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	1
Copyright Board		
50	Program expenditures	2,295,000
National Research Council of Canada		
55	Operating expenditures	365,681,000
55a	Operating expenditures—To authorize the transfer of \$649,515 from Natural Resources Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	29,568,703
60	Capital expenditures	5,856,815
60a	Capital expenditures	1
60b	Capital expenditures—To authorize the transfer of \$28,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	143,973,000
65	The grants listed in the Estimates and contributions	8,150,700
65a	Contributions	
Natural Sciences and Engineering Research Council		
70	Operating expenditures	36,537,000
70a	Operating expenditures	2,483,428
75	The grants listed in the Estimates	858,915,000
75a	The grants listed in the Estimates—To authorize the transfer of \$46,656 from Health Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	54,040,668
75b	The grants listed in the Estimates	57,176,250
Social Sciences and Humanities Research Council		
80	Operating expenditures	19,993,000
80a	Operating expenditures—To authorize the transfer of \$14,353 from Fisheries and Oceans Vote 1, and \$10,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	987,177
85	The grants listed in the Estimates	596,984,000
85a	The grants listed in the Estimates—To authorize the transfer of \$774,125 from Citizenship and Immigration Vote 1, \$671,938 from Canadian Heritage Vote 5, and \$250,000 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	28,049,050
85b	The grants listed in the Estimates To authorize the transfer of \$125,000 from Citizenship and Immigration Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	32,672,150
Standards Council of Canada		
90	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	7,129,000

APPENDIX I

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
		Statistics Canada			
	95	Program expenditures, contributions and authority to expend revenues received during the fiscal year	388,726,000	594,154	
	95a	Program expenditures			
		Total Ministry—Budgetary	3,739,213,000	597,117,379	
		Non-budgetary	800,000	...	
17		Justice			
		Department			
	1	Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate	262,024,000		
	1a	Operating expenditures, and, pursuant to section 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$547,509 from Health Vote 1, and \$426,000 from Transport Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		17,812,007	
	1b	Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	266,383,000	529,180	
	5	The grants listed in the Estimates and contributions			
	5a	To authorize the transfer of \$330,000 from Justice Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		109,475,415	
	5b	The grants listed in the Estimates and contributions		4,000,000	
		Canadian Human Rights Commission			
	10	Program expenditures	18,785,000		
		Canadian Human Rights Tribunal			
	15	Program expenditures	3,938,000		
		Commissioner for Federal Judicial Affairs			
	20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	7,368,000		
	20a	Operating expenditures		395,601	

20b	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	250,000
25	Canadian Judicial Council—Operating expenditures	1,594,000
	Courts Administration Service	
30	Program expenditures	51,250,000
30a	Program expenditures	3,223,830
35	Office of the Director of Public Prosecutions	
	Program expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services to government departments and agencies and optional services to Crown corporations, non-federal organizations and international organization provided they are consistent with the Office of the Director of Public Prosecution's mandate	86,275,000
35a	Program expenditures	14,226,320
35b	Program expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services to government departments and agencies and optional services to Crown corporations, non-federal organizations and international organization provided they are consistent with the Office of the Director of Public Prosecution's mandate—To authorize the transfer of \$6,342,521 from Justice Vote 1, and \$223,000 from Transport Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	
	Offices of the Information and Privacy Commissioners of Canada	
40	Office of the Information Commissioner of Canada—Program expenditures	6,684,000
45	Office of the Privacy Commissioner of Canada—Program expenditures	16,262,000
50	Supreme Court of Canada	
	Program expenditures	24,505,000
	Total Ministry—Budgetary	745,068,000
	Non-budgetary	...
	National Defence	149,912,354
	Department	...
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$28,349,121,656 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$12,302,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes	11,848,854,106
1a	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$28,349,121,656 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due of which it is estimated that \$12,302,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$838,685 from Industry Vote 85, and \$332,500 from Industry Vote 75, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	1,191,785,131

APPENDIX I

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
1b		Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$28,349,121,656 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$12,302,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$92,231,228 from National Defence Vote 5, \$1,343,000 from Transport Vote 1, \$190,000 from Public Safety and Emergency Preparedness Vote 45, and \$78,000 from Industry Vote 75, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		
5		Capital expenditures	3,592,868,100	1
5a		Capital expenditures		366,746,508
5b		Capital expenditures—To authorize the transfer of \$342,000 from Health Vote 35, \$25,000 from Fisheries and Oceans Vote 1, and \$7,000 from Transport Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
10		The grants listed in the Estimates and contributions, which grants and contributions may include cash payments or, in lieu of payment made to a recipient, the provision of goods and services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes	210,451,450	
		Canadian Forces Grievance Board		
15		Program expenditures	5,830,000	
		Military Police Complaints Commission		
20		Program expenditures	3,139,000	
		Total Ministry—Budgetary	15,661,142,656	1,558,531,641
		Non-budgetary	...	...
19		Natural Resources		
		Department		
1		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products, and fees for research, consultation, testing, analysis, and administration services as part of the departmental operations	709,256,000	
1a		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products, and fees for research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$6,650,272 from Natural Resources Vote 10, and \$262,679 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1

1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products, and fees for research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$1,500,000 from Natural Resources Vote 30, and \$271,834 from Environment Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		
5	Capital expenditures	2,701,000	1
5a	Capital expenditures—To authorize the transfer of \$280,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		
5b	Capital expenditures—To authorize the transfer of \$1,377,500 from Natural Resources Vote 10, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
10	The grants listed in the Estimates and contributions	328,090,000	1
10a	The grants listed in the Estimates and contributions—To authorize the transfer of \$1,895,000 from Natural Resources Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
	Atomic Energy of Canada Limited		
15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	103,749,000	
15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		108,707,000
	Canadian Nuclear Safety Commission		
20	Program expenditures, the grants listed in the Estimates and contributions	84,553,000	
20b	Program expenditures, the grants listed in the Estimates and contributions		939,572
	Cape Breton Development Corporation		
25	Payments to the Cape Breton Development Corporation for operating and capital expenditures	69,511,000	
	National Energy Board		
30	Program expenditures	33,295,000	
30a	Program expenditures		8,371,130
	Northern Pipeline Agency		
35	Program expenditures	244,000	
	Total Ministry—Budgetary	1,331,399,000	118,017,707
	Non-budgetary	..	..
20	Parliament		
	The Senate		
1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate		
	House of Commons		
5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	56,258,490	
5a	Program expenditures		
5b	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	263,639,714	6,508,248
	Library of Parliament		
10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	32,058,000	5,305,084

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Office of the Conflict of Interest and Ethics Commissioner ⁽²⁾		
	15	Program expenditures	4,577,000	672,000
	15a	Program expenditures		
		Senate Ethics Officer		
	20	Program expenditures	827,600	
		Total Ministry—Budgetary	357,360,804	12,485,332
		Non-budgetary	...	...
21		Privy Council		
		Department		
	1	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	114,162,000	14,270,147
	1a	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
	1b	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		1,610,000
		Canadian Intergovernmental Conference Secretariat		
	5	Program expenditures	6,056,000	
		Canadian Transportation Accident Investigation and Safety Board		
	10	Program expenditures	25,415,000	
		Chief Electoral Officer		
	15	Program expenditures	21,766,000	
		Office of the Commissioner of Official Languages		
	20	Program expenditures	17,085,000	881,729
	20a	Program expenditures		
		Public Appointments Commission Secretariat		
	25	Program expenditures	944,973	

	Security Intelligence Review Committee	2,620,000	188,048,973	16,761,876	...
30	Program expenditures				
	Total Ministry—Budgetary				
	Non-budgetary				
22	Public Safety and Emergency Preparedness				
	Department				
1	Operating expenditures		115,432,000		
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$3,582,651 from Public Safety and Emergency Preparedness Vote 45, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of			28,352,929	
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year —To authorize the transfer of \$1,196,875 from Public Safety and Emergency Preparedness Vote 45, and \$164,000 from Agriculture and Agri-Food Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of				
5	The grants listed in the Estimates and contributions		301,315,144	13,843,000	
5a	The grants listed in the Estimates			1	
5b	The grants listed in the Estimates and contributions			1,199,600	
	Canada Border Services Agency				
10	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency		1,242,329,000		
10a	Operating expenditures—To authorize the transfer of \$5,000 from Transport Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of				
10b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency—To authorize the transfer of \$333,720 from Citizenship and Immigration Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of			11,758,436	
15	Capital expenditures		52,819,000	8,125,857	
15a	Capital expenditures—To authorize the transfer of \$7,000,000 from Public Safety and Emergency Preparedness Vote 10, and \$15,000,000 from Transport Vote 55, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of				
15b	Capital expenditures			479,000	
	Canadian Security Intelligence Service			2,536,735	
20	Program expenditures		311,041,000		
20a	Program expenditures—To authorize the transfer of \$180,500 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of			33,653,181	
20b	Program expenditures—To authorize the transfer of \$94,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of			3,643,000	
	Correctional Service				
25	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund;				
	(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;				

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		(c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		
		(d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions		
25a		Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of \$2,600,000 from Public Safety and Emergency Preparedness Vote 35, \$260,000 from Public Safety and Emergency Preparedness Vote 1, and \$100,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	1,529,520,000	50,938,702
25b		Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund;		
		(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;		
		(c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		
		(d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions—To authorize the transfer of \$19,250,000 from Public Safety and Emergency Preparedness Vote 30, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
30		Penitentiary Service and National Parole Service—Capital expenditures, including payments as contribution to:		
		(a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and		
		(b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	153,700,000	50,247,800
30a		Penitentiary Service and National Parole Service—Capital expenditures—To authorize the transfer of \$5,000,000 from Public Safety and Emergency Preparedness Vote 25, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		
35		National Parole Board	37,884,000	
35a		Program expenditures		
		Program expenditures—To authorize the transfer of \$272,200 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		2,628,300
		Office of the Correctional Investigator		
40		Program expenditures	2,773,000	240,965
40a		Program expenditures		
		Royal Canadian Mounted Police		
45		Law enforcement—Operating expenditures and authority to expend revenues received during the fiscal year	1,626,438,000	
45a		Law enforcement—Operating expenditures—To authorize the transfer of \$1,500,000 from Public Safety and Emergency Preparedness Vote 1, \$31,200,000 from Public Safety and Emergency Preparedness Vote 5, and \$187,571 from National Defence Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		153,186,677

43b	Law enforcement—Operating expenditures and authority to expend revenues received during the fiscal year—To authorize the transfer of \$5,500,000 from Public Safety and Emergency Preparedness Vote 5, \$14,603,268 from Public Safety and Emergency Preparedness Vote 50, and \$184,900 from Transport Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	1	
50	Law enforcement—Capital expenditures		264,729,000
50a	Law enforcement—Capital expenditures		76,222,492
50b	Law enforcement—Capital expenditures—To authorize the transfer of \$10,245,628 from Public Safety and Emergency Preparedness Vote 45, \$880,000 from National Defence Vote 5, and \$165,000 from Transport Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	1	
55	Law enforcement—The grants listed in the Estimates and contributions		70,545,880
55a	Law enforcement—The grants listed in the Estimates and contributions—To authorize the transfer of \$740,920 from Public Safety and Emergency Preparedness Vote 45, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of	1	
55b	Law enforcement—The grants listed in the Estimates and contributions—To authorize the transfer of \$90,000 from Public Safety and Emergency Preparedness Vote 45, and \$9,179,067 from Public Safety and Emergency Preparedness Vote 50, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1,400,000
	Royal Canadian Mounted Police External Review Committee		
60	Program expenditures		
60a	Program expenditures		1,044,000
65	Royal Canadian Mounted Police Public Complaints Commission		
65a	Program expenditures		360,440
	Program expenditures		5,051,000
	Total Ministry—Budgetary		1,650,267
	Non-budgetary		440,467,386
	
23	Public Works and Government Services		
1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan Act</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , and authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services		2,119,081,000
1a	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan Act</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , and authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$6,720,384 from Public Works and Government Services Vote 5, and \$3,000,000 from Human Resources and Skills Development Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		174,593,673
1b	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan Act</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , and authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$5,660,259 from Public Works and Government Services Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	1	
5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services		340,210,000
5a	Capital expenditures		37,097,133
5b	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services—To authorize the transfer of \$1,380,673 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote	1	
	Total Ministry—Budgetary		2,459,291,000
	Non-budgetary		...
		...	211,690,808

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
24		Transport Department		
	1	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;		
		(b) authority for the payment of commissions for revenues collection pursuant to the <i>Aeronautics Act</i> ; and		
		(c) authority to expend revenues received during the fiscal year	318,413,000	
	1a	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;		
		(b) authority for the payment of commissions for revenues collection pursuant to the <i>Aeronautics Act</i> ;		
		(c) authority to expend revenues received during the fiscal year; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$721,169 from Transport Vote 55, <i>Appropriation Act, No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		31,284,910
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	73,260,000	9,580,390
	5a	Capital expenditures		
	10	The grants listed in the Estimates and contributions	313,144,844	
	10a	The grants listed in the Estimates and contributions—To authorize the transfer of \$39,000,000 from Transport Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		162,518,374
		Canada Post Corporation		
	15	Payments to the Canada Post Corporation for special purposes	122,210,000	
		Canadian Air Transport Security Authority		
	20	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	455,304,000	
		Canadian Transportation Agency		
	25	Program expenditures	22,611,000	
		Federal Bridge Corporation Limited		
	30	Payments to the Federal Bridge Corporation Limited	10,450,000	
		Marine Atlantic Inc.		
	35	Payments to Marine Atlantic Inc. in respect of (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty, Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	80,980,000	
		National Capital Commission		
	40	Payment to the National Capital Commission for operating expenditures	76,226,000	800,800
	40a	Payment to the National Capital Commission for operating expenditures		
	45	Payment to the National Capital Commission for capital expenditures	17,935,000	

Office of Infrastructure of Canada			
50	Operating expenditures		27,362,000
50a	Operating expenditures—To authorize the transfer of \$708,711 from Transport Vote 55, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		6,009,771
50b	Operating expenditures—To authorize the transfer of \$1,421,508 from Transport Vote 55, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
55	Contributions		1,988,017,000
55a	Contributions		1,121,772,650
Old Port of Montreal Corporation Inc.			
60	Payment to the Old Port of Montreal Corporation Inc. for operating expenditures		18,800,000
60a	Payment to the Old Port of Montreal Corporation Inc. for operating expenditures		100,000
The Jacques Cartier and Champlain Bridges Incorporated			
65	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and the Melocheville Tunnel, Montreal		65,839,000
65a	Payments to the Jacques Cartier and Champlain Bridges Inc.		50,000
Transportation Appeal Tribunal of Canada			
70	Program expenditures		1,207,000
70a	Program expenditures—To authorize the transfer of \$199,250 from Transport Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
VIA Rail Canada Inc.			
75	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>		169,001,000
75a	Payments to VIA Rail Canada Inc.		71,460,000
Total Ministry—Budgetary			3,760,759,844
Non-budgetary			..
25			1,403,576,897
..			..
Treasury Board			
Secretariat			
1	Operating expenditures and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat		165,899,000
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat		18,832,551
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat—To authorize the transfer of \$201,450 from Public Safety and Emergency Preparedness Vote 45, \$138,400 from Public Works and Government Services Vote 1, and \$30,000 from Human Resources and Skills Development Vote 1, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
2	Contributions		233,010,000
2b	Contributions		1
5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for payroll and other requirements and to provide for miscellaneous, urgent or unforeseen expenditures not otherwise provided for, including grants and contributions not listed in the Estimates and the increase of the amount of grants listed in these, where those expenditures are within the legal mandate of a government organization, and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations		1
			750,000,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	5a	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations and to provide for miscellaneous, urgent or unforeseen expenditures not otherwise provided for, including grants and contributions not listed in the Estimates and the increase of the amount of grants listed in these, where those expenditures are within the legal mandate of a government organization, and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations		1
	10	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada	2,520,000	
	10a	Government-wide initiatives		20,697,000
	15a	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations, that may need to be partially or fully funded as a result of adjustments made to terms and conditions of service or employment of the federal public administration, including members of the Royal Canadian Mounted Police and the Canadian Forces, Governor in Council appointees and Crown corporations as defined in section 83 of the <i>Financial Administration Act</i>		185,494,000
	15b	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations that may need to be partially or fully funded as a result of adjustments made to terms and conditions of service or employment of the federal public administration, including members of the Royal Canadian Mounted Police and the Canadian Forces, Governor in Council appointees and Crown corporations as defined in section 83 of the <i>Financial Administration Act</i>		42,294,000
	20	Public service insurance—Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>	1,828,246,000	
	22a	Operating budget carry forward—Subject to the approval of the Treasury Board, to supplement other appropriations for the operating budget carry forward from the previous fiscal year		1,200,000,000
	23a	Paylist requirements—Subject to the approval of the Treasury Board, to supplement other appropriations for requirements related to parental and maternity allowances, entitlements on cessation of service or employment and adjustments made to terms and conditions of service or employment of the public service including members of the Royal Canadian Mounted Police and the Canadian Forces, where these have not been provided from Vote 15; Compensation adjustments		500,000,000
	25	Canada School of Public Service Program expenditures	60,281,000	
	27a	Office of the Public Sector Integrity Commissioner ⁽³⁾ Program expenditures—To authorize the transfer of \$1,425,420 from Treasury Board Vote 35, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		6,507,000
	30	Office of the Registrar of Lobbyists	3,026,000	
	30a	Program expenditures		1,241,549
	35	Public Service Human Resources Management Agency of Canada	60,486,000	
	35a	Program expenditures Program expenditures—To authorize the transfer of \$8,518 from Treasury Board Vote 1, \$448,000 from Treasury Board Vote 20, \$203,849 from Human Resources and Skills Development Vote 1, \$137,539 from Public Safety and Emergency Preparedness Vote 25, \$111,152 from Public Safety and Emergency Preparedness Vote 10, \$65,101 from Agriculture and Agri-Food Vote 1, \$58,809 from Agriculture and Agri-Food Vote 30, \$58,240 from Foreign Affairs and International Trade Vote 1, \$57,554 from Environment Vote 1, \$51,464 from Industry Vote 95, \$44,960 from Transport Vote 1, \$41,096 from Natural Resources Vote 1,		

\$36,919 from Indian Affairs and Northern Development Vote 1, \$34,859 from Citizenship and Immigration Vote 1, \$34,611 from Veterans Affairs Vote 1, \$19,801 from Canadian Heritage Vote 1, \$8,366 from Finance Vote 1, \$7,171 from Public Safety and Emergency Preparedness Vote 1, \$6,805 from Privy Council Vote 1, \$6,612 from Atlantic Canada Opportunities Agency Vote 1, \$3,800 from Economic Development Agency of Canada for the Regions of Quebec Vote 1, and \$3,508 from Western Economic Diversification Vote 1. *Appropriation Act No. 2, 2007-2008* for the purposes of this Vote and to provide a further amount of Program expenditures—To authorize the transfer of \$6,942 from Treasury Board Vote 25, \$218,814 from National Defence Vote 1, \$200,000 from Canada Revenue Agency Vote 1, \$111,967 from Public Works and Government Services Vote 1, \$93,475 from Fisheries and Oceans Vote 1, \$81,761 from Health Vote 1, \$56,996 from Public Safety and Emergency Preparedness Vote 45, \$53,139 from Environment Vote 25, \$48,405 from Industry Vote 1, \$45,501 from Justice Vote 1, \$18,263 from Health Vote 35, \$15,827 from Foreign Affairs and International Trade Vote 20, \$10,020 from Canadian Heritage Vote 45, and \$1,500 from Citizenship and Immigration Vote 10. *Appropriation Act No. 2, 2007-2008* for the purposes of this Vote and to provide a further amount of

23,110,495

4,541,450

**Total Ministry—Budgetary
Non-budgetary**

3,103,468,000

1,997,718,048

...

26

Veterans Affairs

1 Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property; taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the *Veterans' Land Act*, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein

905,852,000

1a Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property; taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the *Veterans' Land Act*, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

42,802,899

1b Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property; taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the *Veterans' Land Act*, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$37,200 from Foreign Affairs and International Trade Vote 1, *Appropriation Act No. 2, 2007-2008* for the purposes of this Vote and to provide a further amount of

3,153,000

22,800,000

400,000

3,352,000

The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board

2,397,619,000

1

9,459,000

120,000

Veterans Review and Appeal Board—Operating expenditures

49,827,900

**Total Ministry—Budgetary
Non-budgetary**

3,335,730,000

...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
27		Western Economic Diversification		
	1	Operating expenditures	42,527,000	
	1a	Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		5,739,444
	5	The grants listed in the Estimates and contributions	205,495,000	
	5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$3,000,000 from Health Vote 35, and \$2,000,000 from Agriculture and Agri-Food Vote 30, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote and to provide a further amount of		60,463,375
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$49,500 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2007-2008</i> for the purposes of this Vote		1
		Total Ministry—Budgetary	248,022,000	66,202,820
		Non-budgetary	...	...
		Total Government—Budgetary	74,928,759,507	9,318,829,140
		Non-budgetary	94,303,003	26,583,334

(L) Non-budgetary authority (loan, investment or advance).

(1) Registry of the Public Servants Disclosure Protection Tribunal is a new agency.

(2) Office of the Ethics Commissioner was renamed Office of the Conflict of Interest and Ethics Commissioner.

(3) Office of the Public Sector Integrity Commissioner is a new agency.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture and Agri-Food		
	Department		
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Canadian Cattlemen's Association Legacy Fund	5,000,000	2,000,000
	Contributions in support of Business Risk Management Programs under the Agricultural Policy Framework—Canadian Agricultural Income Stabilization Program		37,000,000
	Contributions in support of Business Risk Management Programs under the Agricultural Policy Framework—Production Insurance Payments in connection with the <i>Agricultural Marketing Programs Act</i>	570,520,000	
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	406,970,000	
	Contributions in support of Business Risk Management Programs under the Agricultural Policy Framework—Agriculture Policy Initiatives	138,732,000	
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	4,000,000	
	Contributions to employee benefit plans	4,180,000	
	Grant payments for the Golden nematode disaster program	74,522	
	Grants and contributions in support of the cost of production benefit	74,344,000	450,000
	Grant payments to the Drought assistance package for livestock producers		401,000,000
	Grants and contributions for the AgriInvest kickstart program		30,000,000
	Contribution payments for the AgriInvest program		561,100,000
	Grant payments for the Agricultural disaster relief program—AgriRecovery		1,670,000
	Canadian Food Inspection Agency		62,650,000
	Compensation payments in accordance with requirements established by Regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	1,500,000	
	Contributions to employee benefit plans	71,129,000	
	Canadian Grain Commission		
	Canadian Grain Commission Revolving Fund (<i>Appropriation Act No. 4, 1994-95</i>)	(127,000)	
	Contributions to employee benefit plans	3,919,000	
	Total Ministry—Budgetary	1,280,441,522	1,095,870,000
	Non-budgetary	...	...
3	Atlantic Canada Opportunities Agency		
	Department		
	Contributions to employee benefit plans	8,045,000	
	Total Ministry—Budgetary	8,045,000	...
	Non-budgetary	...	...
4	Canada Revenue Agency		
	Minister of National Revenue—Salary and motor car allowance	74,522	
	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Revenue Agency Act</i>	143,637,000	
	Contributions to employee benefit plans	402,675,000	
	Children's special allowance payments (<i>Children's Special Allowances Act</i>)	205,000,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	21,032,000	3,000,000
	Payments under the <i>Energy Costs Assistance Measures Act</i>		437,000,000
	Payments to provinces under the <i>Softwood Lumber Products Export Charge Act</i>		
	Total Ministry—Budgetary	772,418,522	440,000,000
	Non-budgetary	...	...
5	Canadian Heritage		
	Department		
	Salaries of the Lieutenant-Governors (<i>Salaries Act</i>)	1,103,000	
	Payments under the <i>Lieutenant-Governors Superannuation Act</i>	637,000	
	Supplementary retirement benefits—Former Lieutenant-Governors	182,000	
	Minister of Canadian Heritage—Salary and motor car allowance	74,522	
	Contributions to employee benefit plans	28,265,000	
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	5,732,000	
	Library and Archives of Canada		
	Contributions to employee benefit plans	12,002,000	
	National Battlefields Commission		
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	1,600,000	
	Contributions to employee benefit plans	433,000	
	Public Service Commission		
	Contributions to employee benefit plans	13,174,000	
	Public Service Labour Relations Board		
	Contributions to employee benefit plans	788,000	
	Public Service Staffing Tribunal		
	Contributions to employee benefit plans	509,000	
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	981,000	
	Total Ministry—Budgetary	65,480,522	...
	Non-budgetary	...	...
6	Citizenship and Immigration		
	Department		
	Minister of Citizenship and Immigration	74,522	
	Contributions to employee benefit plans	41,439,000	
	(L) Loans to immigrants and refugees to facilitate the arrival of newcomers pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i>		
		1	

7	Immigration and Refugee Board of Canada			
	Contributions to employee benefit plans		13,426,000	...
	Total Ministry—Budgetary	Non-budgetary	1	...
8	Economic Development Agency of Canada for the Regions of Quebec			
	Contributions to employee benefit plans		5,501,000	...
	Total Ministry—Budgetary	Non-budgetary	...	...
8	Environment			
	Department			
	Minister of the Environment—Salary and motor car allowance		74,522	
9	Contributions to employee benefit plans		79,549,000	1,646,000
	Canadian Environmental Assessment Agency			
	Contributions to employee benefit plans		1,696,000	
9	National Round Table on the Environment and the Economy			
	Expenditures pursuant to paragraph 29 1(1) of the <i>Financial Administration Act</i>		20,000	
	Contributions to employee benefit plans		432,000	
9	Parks Canada Agency			
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>		104,000,000	
	Contributions to employee benefit plans		46,006,000	
9	Total Ministry—Budgetary	Non-budgetary	...	...
			231,777,522	1,646,000
9	Finance			
	Department			
	Minister of Finance—Salary and motor car allowance		74,522	
9	Territorial financing (Part I.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)		2,142,450,000	78,847,000
	Payments to International Development Association (<i>Bretton Woods and Related Agreements Act</i>)		318,269,000	1,000
	Contributions to employee benefit plans		12,344,000	
9	Purchase of domestic coinage (<i>Royal Canadian Mint Act</i>)		145,000,000	(890,000,000)
	Interest and other costs (<i>Financial Administration Act</i>)		34,697,000,000	
	Statutory subsidies (<i>Constitution Acts, 1867-1982</i> , and other statutory authorities)		11,676,353,000	1,248,324,000
9	Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)		32,000,000	118,034,000
	Canada health transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)		21,348,400,000	794,558,000
	Canada social transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)		8,800,000,000	7,000,000
9	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)		(661,000,000)	34,000,000
	Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i>)		(3,010,000,000)	30,000,000
	Payment to British Columbia (<i>Budget Implementation Act, 2007</i>)			3,500,000
9	Payment to Yukon (<i>Budget Implementation Act, 2007</i>)			54,400,000
	Payment to Northwest Territories (<i>Budget Implementation Act, 2007</i>)			250,000,000
	Payment to Ontario (<i>Budget Implementation Act, 2007</i>)			1,518,925,391
9	Clean Air and Climate Change Trust Fund (<i>Budget Implementation Act, 2007</i>)			612,000,000
	Patient wait times guarantee (<i>Budget Implementation Act, 2007</i>)			614,038,000
	Transitional payments (<i>Budget Implementation Act, 2007</i>)			250,000,000
9	Child care spaces (<i>Budget Implementation Act, 2007</i>)			300,000,000
	Human papillomavirus immunization (<i>Budget Implementation Act, 2007</i>)			

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	(L) Payments and encashment of notes issued to the European Bank for Reconstruction and Development pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> —Capital subscriptions	5,247,000	
	Auditor General		
	Contributions to employee benefit plans	9,148,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	1,376,000	
	Financial Transactions and Reports Analysis Centre of Canada		
	Contributions to employee benefit plans	3,581,000	
	Office of Superintendent of Financial Institutions		
	Spending of revenues pursuant to subsection 17(2) of the <i>Office of the Superintendent of Financial Institutions Act</i>	1	
	Total Ministry—Budgetary	75,514,995,523	5,023,627,391
	Non-budgetary	5,247,000	...
10	Fisheries and Oceans		
	Minister of Fisheries and Oceans—Salary and motor car allowance	74,522	
	Contributions to employee benefit plans	121,530,000	
	Total Ministry—Budgetary	121,604,522	...
	Non-budgetary	...	...
11	Foreign Affairs and International Trade		
	Department		
	Minister of Foreign Affairs and Minister for Atlantic Canada Opportunities Agency—Salary and motor car allowance	74,522	
	Minister of International Trade—Salary and motor car allowance	74,522	
	Contributions to employee benefit plans	77,236,000	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	Passport Office Revolving Fund (<i>Revolving Funds Act</i>)	(6,078,000)	
	Payments to Export Development Canada to discharge obligations incurred pursuant to section 23 of the <i>Export Development Act</i> (Canada Account)	2,100,000	4,500,000
	for the purpose of facilitating and developing trade between Canada and other countries	679,000,000	
	(L) Payments to Export Development Canada to discharge obligations incurred pursuant to section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries		
	Canadian International Development Agency		
	Minister for International Cooperation—Salary and motor car allowance	74,522	
	Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>	259,706,000	42,140,063
	Contributions to employee benefit plans	25,009,000	
	(L) Payments to International Financial Institutions—Capital subscriptions	3,643,000	
	International Joint Commission		
	Contributions to employee benefit plans	523,000	

12	NAFTA Secretariat, Canadian Section	199,000	
	Contributions to employee benefit plans	359,168,566	46,640,063
	Total Ministry—Budgetary	682,643,000	...
	Non-budgetary		
	Governor General		
	Salary of the Governor General (<i>Governor General's Act</i>)	119,000	
	Annuities payable under the <i>Governor General's Act</i>	413,000	
	Contributions to employee benefit plans	2,019,000	
	Total Ministry—Budgetary	2,551,000	...
	Non-budgetary		
	Health		
	Department		
13	Minister of Health—Salary and motor car allowance	74,522	
	Contributions to employee benefit plans	111,378,000	
	Payments to provinces related to the Voluntary Compliance Undertaking, a mechanism used by the Patented Medicine Prices Review Board to recover excessive revenues collected by manufacturers of patented medicine		9,328,033
	Compensation for individuals infected with the Hepatitis C virus through the Canadian blood supply before 1986 and after 1990		1,023,475,575
	Assisted Human Reproduction Agency of Canada		
	Contributions to employee benefit plans	642,000	
	Canadian Institutes of Health Research		
	Contributions to employee benefit plans	4,606,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	482,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	891,000	
	Public Health Agency of Canada		
	Contributions to employee benefit plans	30,681,000	
	Total Ministry—Budgetary	148,754,522	1,032,803,608
	Non-budgetary		
	Human Resources and Skills Development		
	Department		
14	Minister of Human Resources and Social Development—Salary and motor car allowance	74,522	
	Minister of Labour and Minister of the Economic Development Agency of Canada for the Regions of Quebec—Salary and motor car allowance	74,522	
	Old age security payments (<i>Old Age Security Act</i>)	24,093,000,000	(52,000,000)
	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	7,413,000,000	36,000,000
	Allowance payments (<i>Old Age Security Act</i>)	553,000,000	(12,000,000)
	Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	366,419,000	(35,296,000)
	The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	48,000	17,000
	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	8,157,000	442,000
	<i>Assistance Act</i>		
	Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	52,867,000	(8,414,000)
	Supplementary retirement benefits—Annuities agents' pensions (<i>Supplementary Retirement Benefits Act</i>)	136,133,000	17,592,000
	Universal Child Care Benefit (<i>Universal Child Care Benefit Payments Act</i>)	35,000	
	Civil service insurance actuarial liability adjustments	2,460,000,000	
		145,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	59,000,000	
	Canada Learning Bond payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	25,000,000	3,000,000
	Canada Education Savings grant payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	540,000,000	42,000,000
	Contributions to employee benefit plans	233,672,000	
	Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region (<i>Labour Adjustment Benefits Act</i>)		
	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i>	855,695,000	78,437,000
	Canada Industrial Relations Board		
	Contributions to employee benefit plans	1,550,000	
	Canada Mortgage and Housing Corporation		
	(L) Advances under the <i>National Housing Act</i>	(258,431,000)	141,000
	EnerGuide for Low-Income Households		
	Canadian Artists and Producers Professional Relations Tribunal		
	Contributions to employee benefit plans	170,000	
	Canadian Centre for Occupational Health and Safety		
	Contributions to employee benefit plans	1,068,000	
	Total Ministry—Budgetary	35,943,413,044	(8,518,000)
	Non-Budgetary	597,264,000	78,437,000
15	Indian Affairs and Northern Development		
	Department		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	74,522	
	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	2,000,000	
	Indian annuities treaty payments (<i>Indian Act</i>)	1,400,000	
	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	110,040,000	6,088,888
	Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the <i>Labrador Inuit Land Claims Agreement Act</i>	17,987,000	
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	1,472,000	
	Contributions to employee benefit plans	60,252,000	
	Canadian Polar Commission		
	Contributions to employee benefit plans	71,000	
	Indian Specific Claims Commission		
	Contributions to employee benefit plans	597,000	

Office of Indian Residential Schools Resolution of Canada

Contributions to employee benefit plans

Total Ministry—Budgetary
Non-budgetary

9,770,000

203,678,522

6,088,888

16

Industry

Department

Minister of Industry—Salary and motor car allowance

Canadian Intellectual Property Office Revolving Fund (*Revolving Funds Act*)

Liabilities under the *Small Business Loans Act*

Liabilities under the *Canada Small Business Financing Act*

Contributions to employee benefit plans

Canadian Space Agency

Contributions to employee benefit plans

Competition Tribunal

Contributions to employee benefit plans

Copyright Board

Contributions to employee benefit plans

National Research Council of Canada

Spending of revenues pursuant to paragraph 5.1(e) of the *National Research Council Act*

Contributions to employee benefit plans

Natural Sciences and Engineering Research Council

Contributions to employee benefit plans

Social Sciences and Humanities Research Council

Contributions to employee benefit plans

Statistics Canada

Contributions to employee benefit plans

65,387,000

Total Ministry—Budgetary

Non-budgetary

357,770,522

17

Justice

Department

Minister of Justice and Attorney General of Canada—Salary and motor car allowance

Contributions to employee benefit plans

Canadian Human Rights Commission

Contributions to employee benefit plans

Canadian Human Rights Tribunal

Contributions to employee benefit plans

Commissioner for Federal Judicial Affairs

Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (*Judges Act*)

Contributions to employee benefit plans

Courts Administration Service

Contributions to employee benefit plans

74,522

67,190,000

2,327,000

396,000

390,465,000

847,000

(250,000)

6,478,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
18	Office of the Director of Public Prosecutions		
	Contributions to employee benefit plans	12,251,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	3,060,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)	4,959,000	
	Contributions to employee benefit plans	2,342,000	
	Total Ministry—Budgetary	490,389,522	(250,000)
	Non-budgetary	...	...
19	National Defence		
	Department		
	Minister of National Defence—Salary and motor car allowance	74,522	
	Payments under the <i>Supplementary Retirement Benefits Act</i>	7,020,000	
	Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>	1,550,000	
	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (<i>Appropriation Act No. 4, 1968</i>)	90,000	
	Contributions to employee benefit plans—Members of the Military	957,396,275	
	Contributions to employee benefit plans	263,300,325	
	Canadian Forces Grievance Board		
	Contributions to employee benefit plans	599,000	
	Military Police Complaints Commission		
	Contributions to employee benefit plans	295,000	
	Total Ministry—Budgetary	1,230,325,122	...
	Non-budgetary	...	...
	Natural Resources		
	Department		
	Minister of Natural Resources—Salary and motor car allowance	74,522	
	Contributions to employee benefit plans	54,414,000	
	In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia (<i>Canada-Nova Scotia Oil and Gas Agreement Act</i>)	1,935,000	
	Contribution to the Canada/Newfoundland Offshore Petroleum Board (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	5,000,000	
	Contributions to the Canada/Nova Scotia Offshore Petroleum Board (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)	2,900,000	
	Payments to the Nova Scotia Offshore Revenue Account (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)	450,000,000	
	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	590,750,000	
	Newfoundland fiscal equalization offset payments		
	Grant to the Canada Foundation for Sustainable Development Technology		
			(52,800,000)
			1,150,000,000
			188,578,000
			1,646,000

20	Canadian Nuclear Safety Commission	9,932,000	
	Contributions to employee benefit plans		
	National Energy Board	4,834,000	
	Contributions to employee benefit plans		
	Northern Pipeline Agency	22,000	
Total Ministry—Budgetary		1,119,861,522	1,287,424,000
Non-budgetary		...	...
20	Parliament		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account and Members of Parliament Retirement Compensation Arrangements Account	24,253,600	
	Contributions to employee benefit plans	6,517,640	
	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	111,844,081	982,200
	Contributions to employee benefit plans	35,047,117	
	Library of Parliament		
	Contributions to employee benefit plans	4,629,000	
	Office of the Conflict of Interest and Ethics Commissioner ⁽²⁾		
	Contributions to employee benefit plans	563,000	
	Senate Ethics Officer		
	Contributions to employee benefit plans	126,466	
	Total Ministry—Budgetary	182,980,904	982,200
	Non-budgetary	...	...
21	Privy Council		
	Department		
	Prime Minister	153,322	
	Salary and motor car allowance		
	President of the Queen's Privy Council for Canada, Minister of Intergovernmental Affairs and Minister of Western Economic Diversification—Salary and motor car allowance	74,522	
	Leader of the Government in the Senate—Salary and motor car allowance	74,522	
	Contributions to employee benefit plans	12,839,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	460,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	3,557,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	231,100	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Expenses of elections (<i>Canada Elections Act</i> , <i>Northwest Territories Elections Act</i> , <i>Constitution Act</i> , 1982 and the <i>Electoral Boundaries Readjustment Act</i>)	78,398,000	21,125,000
	Contributions to employee benefit plans	4,027,000	
	Office of the Commissioner of Official Languages		
	Contributions to employee benefit plans	2,129,000	
	Public Appointments Commission Secretariat		
	Contributions to employee benefit plans	128,955	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	296,000	
	Total Ministry—Budgetary	102,368,421	21,125,000
	Non-budgetary	...	...
22	Public Safety and Emergency Preparedness		
	Department		
	Minister of Public Safety—Salary and motor car allowance	74,522	
	Contributions to employee benefit plans	11,228,000	
	Canada Border Services Agency		
	Contributions to employee benefit plans	145,217,000	
	Canadian Security Intelligence Service		
	Contributions to employee benefit plans	35,434,000	
	Correctional Service		
	Contributions to employee benefit plans	186,813,000	
	National Parole Board		
	Contributions to employee benefit plans	5,315,000	
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	359,000	
	Royal Canadian Mounted Police		
	Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>	23,000,000	
	Pensions and other employee benefits—Members of the Force	323,891,000	
	Contributions to employee benefit plans	59,817,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	148,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	571,000	
	Total Ministry—Budgetary	791,867,522	...
	Non-budgetary	...	...

Public Works and Government Services

Minister of Public Works and Government Services—Salary and motor car allowance

Contributions to employee benefit plans

Real Property Disposition Revolving Fund (*Revolving Funds Act*)**Total Ministry—Budgetary**

Non-budgetary

74,522
82,321,000
(8,000,000)

74,395,522

...

Transport**Department**

Minister of Transport—Salary and motor car allowance

Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the Bridge (Vote 107, *Appropriation Act No. 5, 1963*)

Contributions to employee benefit plans

Payments in respect of St. Lawrence Seaway agreements under the *Canada Marine Act*Northumberland Strait Crossing Subsidy Payment under the *Northumberland Strait Crossing Act***Canadian Transportation Agency**

Contributions to employee benefit plans

Office of Infrastructure of Canada

Contributions to employee benefit plans

Transportation Appeal Tribunal of Canada

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

74,522

3,300,000

68,658,000

26,900,000

55,276,156

3,444,000

2,318,000

126,000

160,096,678

...

Treasury Board**Secretariat**

President of the Treasury Board—Salary and motor car allowance

Contributions to employee benefit plans

Payments under the *Public Service Pension Adjustment Act***Canada School of Public Service**

Contributions to employee benefit plans

Spending of revenues pursuant to subsection 18(2) of the *Canada School of Public Service Act***Office of the Registrar of Lobbyists**

Contributions to employee benefit plans

Public Service Human Resources Management Agency of Canada

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

74,522

20,377,000

20,000

6,309,000

20,000,000

337,000

8,574,000

55,691,522

...

12,000,000

Veterans Affairs

Minister of Veterans Affairs—Salary and motor car allowance

Re-establishment credits under section 8 of the *War Service Grants Act*Repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)

74,522

2,000

10,000

10,000

175,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Contributions to employee benefit plans	39,648,000	
	Total Ministry—Budgetary Non-budgetary	39,919,522	...
	
27	Western Economic Diversification		
	Contributions to employee benefit plans	5,188,000	
	Total Ministry—Budgetary Non-budgetary	5,188,000	...
	
	Total Government—Budgetary Non-budgetary	119,323,624,088	8,959,439,150
		1,285,154,001	78,437,000

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

(2) Office of the Ethics Commissioner was renamed Office of the Conflict of Interest and Ethics Commissioner.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
2		Agriculture and Agri-Food Department	\$
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutual Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	2,691,242
	(S)	Canadian Dairy Commission (1) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1973</i> , shall not exceed \$300,000,000 (Net)	254,043,000
	(S)	Canadian Grain Commission Canadian Grain Commission Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$2,000,000 the revenues received in respect of the purpose of the Fund, decrease of authority as per Vote 36b, <i>Appropriation Act No. 2, 2001-2002</i>	25,738,095
	(S)	Farm Credit Canada (1) <i>Farm Credit Canada Act</i> Subsection 1(1): At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,250,000,000 and the money paid constitutes part of the capital of the Corporation (Net) Subsection 12(3): The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		Total Ministry—Budgetary	5,171,266,000
		Non-budgetary	29,029,337 5,431,976,000
4		Canada Revenue Agency	
	1	Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60(1) of the <i>Canada Revenue Agency Act</i>	167,724,230
		Total Ministry—Budgetary	167,724,230
		Non-budgetary	...

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
5		Canadian Heritage	
		National Film Board	
	(S)	National Film Board Revolving Fund— <i>Revolving Funds Act</i> , section 12	
		To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$15,000,000 at any time; decrease of authority as per Vote 86b, <i>Appropriation Act No. 2, 2001-2002</i>	5,976,885
		Total Ministry—Budgetary	5,976,885
		Non-budgetary	...
6		Citizenship and Immigration	
		Department	
	(S)	(L) <i>Immigration Act</i> , section 119	
		The Minister of Finance may, from time to time, advance to the Minister of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 and section 88 of the <i>Immigration and Refugee Protection Act</i> , shall not exceed \$110,000,000 (Net)	71,919,755
		Total Ministry—Budgetary	71,919,755
		Non-budgetary	...
8		Environment	
		Parks Canada Agency	
	30	Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to <i>Parks Canada Agency Act</i> , section 19	50,731,221
		Total Ministry—Budgetary	50,731,221
		Non-budgetary	...
9		Finance	
		Department	
	(S)	<i>Financial Institutions Depositors Compensation Act</i> , section 16	
		Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	68,571,831
		Canada Deposit Insurance Corporation	
	(S)	(L) <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1	
		The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)	6,000,000,000

(S)	Office of the Superintendent of Financial Institutions		
	<i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17		
	The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval		55,331,832
	Total Ministry—Budgetary		123,903,663
	Non-budgetary		6,000,000,000
10			
	Fisheries and Oceans		
	Freshwater Fish Marketing Corporation		
L30b	This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the <i>Act</i> , section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon:		50,000,000
	(a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and		
	(b) to make loans to the Corporation		
	Vote L30b, <i>Appropriation Act No. 1, 1974</i> and amended in 2006. The aggregate outstanding at any time of the amounts borrowed by the Corporation pursuant to paragraph 7(g) and the amounts lent by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$50,000,000 (Net)		50,000,000
	Total Ministry—Budgetary		50,000,000
	Non-budgetary		50,000,000
11			
	Foreign Affairs and International Trade		
	Department		
(S)	Passport Canada Revolving Fund— <i>Revolving Funds Act</i> , section 4		54,938,928
L11	To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time		
	<i>Appropriation Act No. 1, 1971</i>		7,331,911
L12	To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, <i>Appropriation Act No. 1, 1971</i> , Vote L11, <i>Appropriation Act No. 3, 1989-90</i> (Net)		
	<i>Appropriation Act No. 2, 1954</i>		31,657,374
	To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, <i>Appropriation Act No. 2, 1954</i> , Vote L12, <i>Appropriation Act No. 3, 1989-90</i> (Net)		516,800,000
(S)	(L) <i>Export Development Act</i> , section 11		
	Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000 (Gross)		
	Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14;		
	Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of:		
	(a) the paid-in capital of the Corporation from time to time, and		
	(b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)		74,260,130,619
(S)	(L) <i>Export Development Act</i> , section 23		
	Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$13,000,000,000 (Net)		7,591,378,389
	(In accordance with sections 10, 23 and 24 of the <i>Export Development Act</i> , the authorized limit of \$13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes)		

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
		Canadian Commercial Corporation	
	(S)	(L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
		Canadian International Development Agency	
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	1,189,666,847
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	56,577,543
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	2,367,221,100
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	4,463,924,542
		Total Ministry—Budgetary Non-budgetary	54,938,928 90,494,688,325
15		Indian Affairs and Northern Development Department	
	(S)	<i>Appropriation Act No. 4, 1987-88, Vote 5c</i> Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 2006-2007 fiscal year of \$28,232,380	31,767,620
	L20	<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, <i>Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> , shall not exceed \$48,550,835 (Net)	48,517,156
	L40	<i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undisbursed balance of loans authorized is \$320,000 (Gross)	305,503
	L55	<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> not to exceed \$6,633,697 (Net)	6,550,860

To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account:

- (a) to which shall be charged all loans and interest payable thereon made under this authority; and,
 (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)

Total Ministry—Budgetary
Non-budgetary

5,000,000
31,767,620
60,373,519

16

Industry

Department

(S) Canadian Intellectual Property Office Revolving Fund—*Appropriation Act No. 3, 1993-94, Vote 2b*

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$15,000,000 to \$5,000,000 as per *Vote 2b, Appropriation Act No. 2, 2001-2002*

117,193,905

L97b *Appropriation Act No. 1, 1970*

Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)

1,950,000

National Research Council of Canada

(S) *National Research Council Act*, paragraph 5(1)(e)

Unspent amount carried forward from previous year as per the *National Research Council Act*

78,106,268

Total Ministry—Budgetary
Non-budgetary

195,300,173
1,950,000

18

National Defence

Department

L11c *Appropriation Act No. 1, 1976, established by Vote L20b*

To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by *Vote L16c, Appropriation Act No. 4, 1984, Vote L11c of 1991, and Vote L11b, Appropriation Act No. 4, 2002* shall not exceed \$120,000,000 (Net)

89,341,200

Total Ministry—Budgetary
Non-budgetary

89,341,200

19

Natural Resources

Department

(S) *Canada-Nova Scotia Oil and Gas Agreement Act*, subsection 237(1)

Canada/Nova Scotia Development Fund—Payments in accordance with the Act

Total authority of \$50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000

2,435,219

(S) Geomatics Canada Revolving Fund—*Appropriation Act No. 3, 1993-94*

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time; decrease of authority as per *Vote 3b, Appropriation Act No. 2, 2001-2002*

11,607,619

(S) *Canada-Newfoundland Atlantic Accord Implementation Act*, subsection 233(1)

Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000

20,259

APPENDIX 3

Authorities Available from Previous Years—Concluded

Section	Vote	Department or agency	Amount
			\$
	L40a	Cape Breton Development Corporation <i>Appropriation Act No. 4, 1975</i> <i>Cape Breton Development Corporation Act</i> , subsection 19(3) The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000 (Net)	50,000,000
		Total Ministry—Budgetary Non-budgetary	14,063,097 50,000,000
22		Public Safety and Emergency Preparedness	
	(S)	Correctional Service CORCAN Revolving Fund—Appropriation Act No. 4, 1991-92, Vote 11c To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time; decrease in authority as per Vote 16b, <i>Appropriation Act No. 2, 2001-2002</i>	12,894,447
	L14b	<i>Appropriation Act No. 1, 1969</i> To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> : (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83 (Net)</i>	46,292
		Total Ministry—Budgetary Non-budgetary	12,894,447 46,292
23		Public Works and Government Services	
	(S)	Real Property Disposition Revolving Fund—Appropriation Act No. 4, 1995-96, Vote 2b To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time	6,393,683
	(S)	Optional Services Revolving Fund—Revolving Funds Act, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$35,000,000 at any time, as last amended by Vote 6b, <i>Appropriation Act No. 2, 2001-2002</i>	38,246,407
	(S)	Consulting and Audit Canada Revolving Fund—Revolving Funds Act, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$25,100,163 to \$20,000,000 as per Vote 8b <i>Appropriation Act No. 2, 2001-2002</i>	24,606,591
	(S)	Translation Bureau Revolving Fund—Appropriation Act No. 4, 1994-95 To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$10,000,000 the revenues received in respect of the purposes of the Fund; decrease in authority as per Vote 12b, <i>Appropriation Act No. 2, 2001-2002</i> ; to delete an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, <i>Appropriation Act No. 4, 1993-96</i>	32,698,604
	(S)	Real Property Services Revolving Fund—Revolving Funds Act, section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$450,000,000 at any time	150,000,000
	(S)	Telecommunications and Informatics Common Services Revolving Fund—Revolving Funds Act, section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from \$45,000,000 to \$20,000,000 as last amended by Vote 9b, <i>Appropriation Act No. 2, 2001-2002</i>	29,533,595

(S)	Defence Production Revolving Fund— <i>Defence Production Act</i> , section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
L15b	<i>Appropriation Act No. 3, 1990-91</i> To extend the purposes of Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> : (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances," immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)	11,280,479 47,966,791
(S)	(L) <i>Seized Property Management Act</i> , 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	381,478,880
	Total Ministry—Budgetary	59,247,270
	Total Ministry—Non-budgetary	
24	Transport	
	Canada Post Corporation	
(S)	(L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	500,000,000
	Royal Canadian Mint	
(S)	(L) <i>Royal Canadian Mint Act</i> , subsection 20(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	75,000,000
	Total Ministry—Budgetary	...
	Total Ministry—Non-budgetary	575,000,000
25	Treasury Board	
	Canada School of Public Service	
(S)	<i>Canada School of Public Service Act</i> , subsection 18(2) Pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i> and subject to any conditions imposed by the Treasury Board, the revenue from fees received by the School in a fiscal year through the conduct of its operations may be spent by the School for its purposes in that, or the next fiscal year	15,591,135
	Total Ministry—Budgetary	15,591,135
	Total Ministry—Non-budgetary	...
26	Veterans Affairs	
(S)	(L) <i>Veterans' Land Act</i> There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by <i>Vote L55, Appropriation Act No. 3, 1970</i> , shall not exceed \$605,000,000 (Net)	604,982,270
	Total Ministry—Budgetary	...
	Total Ministry—Non-budgetary	604,982,270
	Total Government—Budgetary	1,083,399,616
	Total Government—Non-budgetary	103,489,524,631

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount ⁽¹⁾ \$
4	1	Canada Revenue Agency Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i> ; the appropriations for the fiscal year ending March 31, 2008, that may be charged to the following fiscal year ending March 31	134,870,964
		Total Ministry—Budgetary Non-budgetary	134,870,964 ...
8		Environment Parks Canada Agency Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies; the appropriations for the fiscal year ending March 31, 2008, that may be charged to the following fiscal year	55,137,126
		Total Ministry—Budgetary Non-budgetary	55,137,126 ...
16		Industry Department Canadian Intellectual Property Office Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 23	736,366
	(S)	National Research Council of Canada Spending of revenues pursuant to the <i>National Research Council Act</i>	84,641,456
	(S)	Total Ministry—Budgetary Non-budgetary	85,377,822 ...
22		Public Safety and Emergency Preparedness	
		Canada Border Services Agency Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency; fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency; the appropriations for the fiscal year ending March 31, 2008, that may be charged to the following fiscal year	165,816,053
	10	Capital expenditures; the appropriations for the fiscal year ending March 31, 2008, that may be charged to the following fiscal year	64,461,225
	15		

	Correctional Service		
	(S)	CORCAN Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 23	737,691
		Total Ministry—Budgetary Non-budgetary	231,014,969 ...
23	Public Works and Government Services		
	(S)	Translation Bureau Revolving Fund Increase in authority of as a result of a transfer from Treasury Board Vote 23	1,319,353
		Total Ministry—Budgetary Non-budgetary	1,319,353 ...
25	Treasury Board		
	Canada School of Public Service		
	(S)	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	51,364,331
		Total Ministry—Budgetary Non-budgetary	51,364,331 ...
		Total Government—Budgetary Non-budgetary	559,084,565 ...

(S) Statutory authority.

(1) Does not include most of the exchange valuation adjustments.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets. Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament, the Office of the Conflict of Interest and Ethics Commissioner, the Senate Ethics Officer and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Available for use in subsequent year
		\$	\$	\$	\$	\$
2	Agriculture and Agri-Food					
	Department	272,131	3,649,650	3,921,781	3,514,285	407,496
	Canadian Food Inspection Agency	327,865	794,547	1,122,412	736,755	385,657
	Canadian Grain Commission	...	22,599	22,599	22,599	...
	Total Ministry	599,996	4,466,796	5,066,792	4,273,639	793,153
3	Atlantic Canada Opportunities Agency					
	Department	6,569	5,414	11,983	11,983	...
	Total Ministry	6,569	5,414	11,983	11,983	...
4	Canada Revenue Agency	...	126,360	126,360	126,360	...
	Canadian Heritage					
5	Department	18,664	13,684	32,348	32,348	...
	Canadian Radio-television and Telecommunications Commission	...	5,739	5,739	5,739	...
	Library and Archives of Canada	73,141	84,721	157,862	89,098	68,764
	Public Service Commission	...	400	400	400	...
	Public Service Labour Relations Board	...	141	141	141	...
	Registry of the Public Servants Disclosure Protection Tribunal ⁽¹⁾	...	11	11	11	...
	Status of Women—Office of the Co-ordinator	92	202	294	...	202
	Total Ministry	91,897	104,898	196,795	127,737	68,966
6	Citizenship and Immigration					
	Department	14,528	5,938	20,466	14,777	5,689
	Immigration and Refugee Board of Canada	...	3,784	3,784	3,784	...
	Total Ministry	14,528	9,722	24,250	18,561	5,689

7	Economic Development Agency of Canada for the Regions of Quebec					7,583	1,791	9,374	4,382	3,201	1,791
8	Environment										
	Department										
	Canadian Environmental Assessment Agency	284,065	802,934	1,086,999	972,494	245	70	315	...	245	114,505
	Total Ministry	284,310	803,004	1,087,314	972,494					245	114,575
9	Finance										
	Department										
	Auditor General	22,041	6,430	28,471	...	...	501	...	...	22,041	6,430
	Canadian International Trade Tribunal	...	501	501	501	...	...	...	...	...	...
	Financial Consumer Agency of Canada	6	...	6	...	6	...	...	...	6	...
	Office of the Superintendent of Financial Institutions	401	6	407	...	...	...	...	...	401	6
		1,442	2,258	3,700	...	...	...	...	...	1,442	2,258
	Total Ministry	23,890	9,195	33,085	501					23,890	8,694
10	Fisheries and Oceans	1,283,232	3,733,483	5,016,715	3,078,961					...	1,937,754
11	Foreign Affairs and International Trade										
	Department	659,701	2,794,961	3,454,662	2,465,607	...	...	...	...	...	989,055
	Canadian International Development Agency	...	3,332	3,332	3,332	...	...	...	...	...	...
	Total Ministry	659,701	2,798,293	3,457,994	2,468,939					...	989,055
12	Governor General	...	201	201	59					...	142
13	Health										
	Department	235,070	280,546	515,616	98,936	...	...	...	...	136,134	280,546
	Canadian Institutes of Health Research	8,505	...	8,505	...	...	...	...	...	8,505	...
	Patented Medicine Prices Review Board	...	101	101	101	...	...	...	...	...	...
	Public Health Agency of Canada	...	861	861	165	...	...	...	...	...	696
	Total Ministry	243,575	281,508	525,083	99,202					144,639	281,242
14	Human Resources and Skills Development										
	Department	111,239	79,308	190,547	120,763	...	...	...	...	...	69,784
	Canada Industrial Relations Board	96	165	261	...	...	...	...	...	96	165
	Total Ministry	111,335	79,473	190,808	120,763					96	69,949
15	Indian Affairs and Northern Development										
	Department	1,339,015	173,939	1,512,954	1,328,309	...	...	...	...	10,706	173,939
	Indian Specific Claims Commission	...	11	11	11	...	...	...	...	...	...
	Total Ministry	1,339,015	173,950	1,512,965	1,328,320					10,706	173,939

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities			Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
16	Industry						
	Department	240,787	362,523	603,310	225,002	15,785	362,523
	Canadian Space Agency	22,761	14,991	37,752	9,990	12,771	14,991
	National Research Council of Canada	61,323	594,390	655,713	532,940	...	122,767
	Natural Resources and Engineering Research Council	368	84	452	452	...	...
	Statistics Canada	30,887	20,986	51,873	51,873	...	...
	Total Ministry	356,126	992,974	1,349,100	820,263	28,556	500,281
17	Justice						
	Department	837	2,577	3,414	2,923	...	491
	Canadian Human Rights Commission	4,081	...	4,081	4,081	...	...
	Canadian Human Rights Tribunal	...	4	4	4	...	...
	Courts Administration Service	1,420	15,423	16,843	1,420	...	15,423
	Offices of the Information and Privacy Commissioners of Canada	8,065	8,313	16,378	2,243	5,822	8,313
	Supreme Court of Canada	9,610	137	9,747	...	9,610	137
	Total Ministry	24,013	26,454	50,467	10,671	15,432	24,364
18	National Defence						
	Department	13,488,726	17,400,668	30,889,394	9,242,101	4,246,625	17,400,668
	Military Police Complaints Commission	200	...	200	...	200	...
	Total Ministry	13,488,926	17,400,668	30,889,594	9,242,101	4,246,825	17,400,668
19	Natural Resources						
	Department	242,257	473,364	715,621	354,747	...	360,874
	Canadian Nuclear Safety Commission	25,301	7,310	32,611	25,301	...	7,310
	National Energy Board	671	141	812	...	671	141
	Total Ministry	268,229	480,815	749,044	380,048	671	368,325
21	Privy Council						
	Department	18,794	31,787	50,581	18,794	...	31,787
	Canadian Transportation Accident Investigation and Safety Board	...	38,843	38,843	38,843	...	...
	Chief Electoral Officer	...	2,023	2,023	2,023	...	...
	Office of the Commissioner of Official Languages	2,876	988	3,864	...	2,876	988
	Total Ministry	21,670	73,641	95,311	59,660	2,876	32,775

Public Safety and Emergency Preparedness

Canada Border Services Agency	123,822	137,716	261,538	141,208	...	120,330
Canadian Security Intelligence Service	964	654,788	655,752	630,847	...	24,905
Correctionsal Service	851,078	1,020,671	1,871,749	866,496	...	1,005,253
National Parole Board	1,663	6,531	8,194	5,367	...	2,827
Royal Canadian Mounted Police	3,542,934	8,398,049	11,940,983	7,881,243	...	4,059,740
Total Ministry	4,520,461	10,217,755	14,738,216	9,525,161	...	5,213,065

23	Public Works and Government Services	272,553	262,284	534,837	447,386	...	87,451
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24	Transport						
Department	1,369,265	3,039,680	4,408,945	...	1,369,265	3,039,680	
Canadian Transportation Agency	...	16,851	16,851	16,851	
Office of Infrastructure of Canada	23,781	...	23,781	...	23,781	...	
Total Ministry	1,393,046	3,056,531	4,449,577	...	1,393,046	3,056,531	

25	Treasury Board						
Secretariat	10,409	9,422	19,831	...	10,409	9,422	
Canada School of Public Service	...	2,648	2,648	2,648	...	...
Public Service Human Resources Management Agency of Canada	...	7,610	7,610	...	...	7,610	
Total Ministry	10,409	19,680	30,089	2,648	10,409	17,032	

26	Veterans Affairs	...	100,919	100,919	100,869	...	50
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27	Western Economic Diversification	...	12,978	12,978	1,697	...	11,281
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Total Government	25,021,064	45,238,787	70,259,851	33,222,405	5,880,684	31,156,762	
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(1) Registry of the Public Servants Disclosure Protection Tribunal is a new agency.

SECTION 2

2007-2008

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	2.2
Ministry summary	2.5
Program activity	2.11
Transfer payments	2.13
Details of spendable amounts	2.18
Revenues	2.18

Department

Strategic Outcome

Health of the environment: An agriculture and agri-food sector that uses environmental resources in a manner that ensures their sustainability for present and future generations.

Program Activity Descriptions

Environment

Achieving environmental sustainability of the sector and progress in the areas of soil, water, air and biodiversity.

Strategic Outcome

Security of the food system: A secure and sustainable agriculture and agri-food system that provides safe and reliable food to meet the needs and preferences of consumers.

Program Activity Descriptions

Food safety and food quality

Minimizing the risk and impact of food-borne hazards on human health, increasing consumer confidence and improving the sector's ability to meet or exceed market requirements for food products.

Business risk management

Enhancing the producer's capacity to manage risk, and increasing the sector's viability and profitability.

National Farm Products Council (NFPC)

To advise the Minister of Agriculture and Agri-Food on all matters relating to the agencies established under the *Farm Products Agencies Act*, with a view to maintaining and promoting an efficient and competitive agriculture industry:

- to review the operations of the marketing agencies to ensure they meet their objectives as set out in legislation;

- to work with the agencies in promoting more effective marketing of farm products in inter-provincial and export trade; and

- to work with promotion research agencies in connection with primary production research and promotion activities relating to farm products.

Markets and international

Expanding international opportunities for the Canadian agri-food sector.

Strategic Outcome

Innovation for growth: An innovative agriculture and agri-food sector that develops food and other agriculture-related products and services in order to capture opportunities in diversified domestic and global markets.

Program Activity Descriptions

Innovation and renewal

Equipping the sector with new business and management skills, bioproducts, knowledge-based production systems and strategies to capture opportunities and manage change.

Canadian Pari-Mutuel Agency

To regulate and supervise pari-mutuel betting for the protection of the betting public on a full cost recovery basis, in the most effective and efficient manner possible.

Rural and co-operatives

Leads an integrated, government-wide approach, called the Canadian Rural Partnership, through which

the Government aims to co-ordinate its economic, social, environmental and cultural policies towards the goal of economic and social renewal of rural Canada.

Facilitating relations between cooperatives and federal departments and agencies with legislation or policies affecting cooperatives. As well, the Secretariat provides advice across government on policies affecting cooperatives, coordinates the implementation of such policies, and acts as a centre of expertise on cooperatives within the federal government.

Canadian Dairy Commission

Strategic Outcome

To enhance the vitality of the Canadian dairy industry for the benefit of all stakeholders.

Program Activity Descriptions

Administer milk supply management system

- Set support prices for butter and skim milk powder.
- Determine and recommend national quota for industrial milk production.
- Facilitate within the dairy industry.
- Administer domestic seasonality (supply and demand) program.

Canadian Food Inspection Agency

Strategic Outcome

Protection from preventable health risks related to food safety or the transmission of animal diseases to humans.

Program Activity Descriptions

Food safety and public health

The Canadian Food Inspection Agency (CFIA), along with many federal, provincial and municipal organizations, is working to improve the overall health of Canadians. The CFIA's primary contribution to this effort is in helping to ensure that food is safe, consumers have appropriate information on which to base healthy food choices and animals are healthy.

Strategic Outcome

Protection of consumers through a fair and effective food, animal and plant regulatory regime that supports competitive domestic and international markets.

Program Activity Descriptions

Science and regulation

Providing a fair and effective regulatory regime for food, animals and plants that protects consumers and supports competitive domestic and international markets. Maintaining the integrity of CFIA's regulatory policy, inspection and certification activities.

Strategic Outcome

A sustainable plant and animal resource base.

Program Activity Descriptions

Animal and plant resource protection

Activities related to controlling invasive species; regulation of agricultural products, including products of biotechnology; and protecting Canada's livestock, crops and forests from regulated pests and disease.

Strategic Outcome

Security from deliberate threats to Canada's food supply and agricultural resource base.

Program Activity Descriptions

Public security

Activities related to contributing to public security and agri-food security.

Canadian Grain Commission

Strategic Outcome

A grain quality assurance system that addresses the changing requirements of domestic and international grain markets.

Program Activity Descriptions

Deliver inspection and testing services—Appropriations

Deliver inspection and testing services utilizing a grain quality assurance system that:

- meets the legislative mandate of the *Canada Grain Act* and the grain industry requirements from producers to customers;
- provides scientific and technical support; and
- deals with both visually distinguishable and indistinguishable varieties and the capacity to segregate grain by specific characteristics.

Deliver inspection and testing services—Canadian Grain Commission (CGC) Revolving Fund

Deliver inspection and testing services utilizing a grain quality assurance system that:

- meets the legislative mandate of the *Canada Grain Act* and the grain industry requirements from producers to customers;
- provides scientific and technical support; and
- deals with both visually distinguishable and indistinguishable varieties and the capacity to segregate grain by specific characteristics.

Strategic Outcome

A grain quantity assurance system that addresses the changing needs of the grain industry.

Program Activity Descriptions

Deliver weighing services—Appropriations

Deliver weighing services through the grain quantity assurance system that:

- meets the legislative mandate of the *Canada Grain Act* and the grain industry requirements from producers to customers; and
- provides technical support.

Deliver weighing services—CGC Revolving Fund

Deliver weighing services through the grain quantity assurance system that:

- meets the legislative mandate of the *Canada Grain Act* and the grain industry requirements from producers to customers; and
- provides technical support.

2.4 AGRICULTURE AND AGRI-FOOD

Strategic Outcome

Research and development on grain quality that enhances the marketability of Canadian grain.

Program Activity Descriptions

Conduct research to understand and measure grain quality Appropriations

Conduct research and development on grain quality that enhances the marketability of Canadian grain through:

- research that supports the grain quality assurance system;
- research that addresses emerging issues; and
- the evolution of grain standards that meet the changing industry needs.

Strategic Outcome

Producers' rights are supported to ensure fair treatment within the grain handling system.

Program Activity Descriptions

Protect producers' rights—Appropriations

Protect producers' rights as set out in the *Canada Grain Act* by:

- administering a licensing and security system;
- ensuring fair treatment of producers by licensed grain companies and dealers;

- providing grain quality information to producers; and
- administering fairly the producer car delivery option.

Protect producers' rights—CGC Revolving Fund

Protect producers' rights as set out in the *Canada Grain Act* by:

- administering a licensing and security system;
- ensuring fair treatment of producers by licensed grain companies and dealers;
- providing grain quality information to producers; and
- administering fairly the producer car delivery option.

Farm Credit Canada**Strategic Outcome**

Farm Credit Canada's mission is to enhance rural Canada by providing specialized and personalized business and financial services and products to farming operations, including family farms, and to those businesses in rural Canada, including small and medium-sized businesses, that are businesses related to farming. The primary focus of the activities of the corporation shall be on farming operations, including family farms.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	605,886,000	...	...	605,886,000	1				
...	...	27,965,451	...	27,965,451	1a				
...	1b				
...	...	1	...	1					
...	175,000	175,000					
...	43,620,457	43,620,457					
...	439,408	439,408					
...	4,092,000	4,092,000					
...	31,518,300	31,518,300					
...	12,082,243	12,082,243					
...	(170,100)	(170,100)					
...	(164,000)	(164,000)					
...	(73,400)	(73,400)					
...	(65,101)	(65,101)					
...	605,886,000	27,965,452	91,454,807	725,306,259					
...	28,631,000	...	...	28,631,000	5				
...	...	21,927,157	...	21,927,157	5a				
...	5b				
...	...	1	...	1					
...	42,000	42,000					
...	2,174,489	2,174,489					
...	28,631,000	21,927,158	2,216,489	52,774,647					
...	595,783,000	...	...	595,783,000	10				
...	...	99,032,185	...	99,032,185	10a				
...	10b				
...	...	1	...	1					
...	400,000	400,000					
...	550,000	550,000					
...	(43,620,457)	(43,620,457)					
...	(2,174,489)	(2,174,489)					
...	595,783,000	99,032,186	(44,844,946)	649,970,240					
...					

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Ministry Summary—Continued

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		\$	\$	\$	\$
...	...	...	...	12b	To write-off the projected net drawdown authority used by the Canadian Pari-Mutuel Agency Revolving Fund of up to \$500,000 effective March 31, 2008.			
...	...	1	...	15	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate, the sum of \$1,500,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Enhanced spring credit advance program.			
...	1	...	...	20	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time, in aggregate, the sum of \$140,000,000 payable in respect of line of credit agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2003) national biomass ethanol program.			
600,000	200,000	...	(200,000)	(S)	Grants to agencies established under the <i>Farm Products Agencies Act</i> .			
...	5,000,000	2,000,000	9,156	(S)	Canadian Cattlemen's Association Legacy Fund			
...	...	...	...	(S)	Contributions in support of business risk management programs under the agricultural policy framework—Canadian agricultural income stabilization program			
...	570,520,000	37,000,000	(230,267,934)	(S)	Contributions in support of business risk management programs under the agricultural policy framework—Production insurance			
...	406,970,000	...	9,420,850	(S)	Payments in connection with the <i>Agricultural Marketing Programs Act</i>			
...	138,732,000	...	(94,593,372)	(S)	...			
...	...	...	...	...	377,252,066	...	...	933,263,126
...	...	...	...	...	416,390,850	...	...	343,067,287
...	...	...	...	...	44,138,628	...	...	10,597,610
...	...	...	...	...	7,009,156	...	600,000	4,877,317

...	4,000,000	...	(3,260,545)	739,455	(S)	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	...	739,455	...	26,170
...	4,180,000	...	567,542	4,747,542	(S)	Contributions in support of business risk management programs under the agricultural policy framework—Agriculture policy initiatives	...	4,747,542	...	1,728,991
...	74,522	...	56,898	131,420	(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	...	131,420	...	75,709
...	74,344,000	...	371,185	74,715,185	(S)	Contributions to employee benefit plans	...	74,715,185	...	73,953,904
2,691,242	...	...	...	2,691,242	(S)	Canadian Pari-Mutuel Agency Revolving Fund	...	(886,510)	3,577,752	(758,622)
...	...	450,000	80,922	530,922	(S)	Grant payments for the Golden nematode disaster program	...	530,922	...	1,016,703
...	...	401,000,000	(2,743,383)	398,256,417	(S)	Grants and contributions in support of the cost of production benefit	...	398,256,417	...	...
...	...	30,000,000	(25,575,401)	4,424,599	(S)	Grant payments for the Drought assistance package for livestock producers	...	4,424,599	...	...
...	...	...	(670,149)	(670,149)	(S)	Grants payments for the Canadian agricultural income stabilization program inventory	...	(670,149)	...	431,000,000
...	...	...	(197,911)	(197,911)	(S)	transition initiative	...	(197,911)	...	(2,617,836)
...	...	...	(1,021,678)	(1,021,678)	(S)	Class grant payments for the Transitional industry support program (<i>Farm Income Protection Act</i>)	...	(1,021,678)	...	(2,815,590)
...	...	...	(284,571)	(284,571)	(S)	Class grant payments for the Farm income program	...	(284,571)	...	(577,591)
...	...	...	8,868,858	8,868,858	(S)	Contributions to a transition to future risk management programming	...	8,868,858	...	(1,698,015)
...	...	...	13,034	13,034	(S)	Contributions for agricultural risk management—Spring credit advance program business risk management	...	13,034	...	29,333
...	...	...	18,525	18,525	(S)	Collection agency fees	...	18,525	...	121,721
272,131	...	...	3,649,650	3,921,781	(S)	Refunds of amounts credited to revenues in previous years	...	3,514,285	407,496	2,672,193
...	...	...	(5,676)	(5,676)	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	(5,676)	...	(120,172)
...	...	...	(8,922,657)	(8,922,657)	(S)	Grants in support of the Grain and oilseed payment program	...	(8,922,657)	...	(20,346)
...	...	...	(31,922)	(31,922)	(S)	Class contribution payments for repositioning of the Canadian beef and cattle industry	...	(31,922)	...	(1,870,400)
...	...	561,100,000	19,046,633	580,146,633	(S)	Contributions in support of business risk management programs under the agricultural policy framework—Province-based programs	...	580,146,633	...	...
...	...	1,670,000	165,588,000	167,258,000	(S)	Grants and contributions for the AgrInvest program	...	167,258,000	...	...
...	...	62,650,000	(62,500,010)	149,990	(S)	Contribution payments for the AgrInvest program	...	149,990	...	...
...	...	...	38,000,000	38,000,000	(S)	Grant payments for the Agricultural disaster relief program—AgriRecovery	...	38,000,000	...	...
...	...	...	(1,024,869)	(1,024,869)	(S)	Grants in support of the Cull breeding swine program	...	(1,024,869)	...	(2,312,329)
...	...	...	...	...	(S)	Bovine spongiform encephalopathy (BSE) recovery program	...	...	...	...

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	(77,947)	(77,947)	(S)	Class contribution payments for the Transitional industry support program	...	...	(1,626,036)
...	...	...	(4,702,187)	(4,702,187)	(S)	Class contribution payments for the Farm Income program	(4,702,187)	...	(1,280,770)
...	...	...	...	...		Appropriations not required for the current year	...	...	442,000,000
3,563,373	2,434,320,524	1,244,794,797	(141,562,809)	3,541,115,885		Total Department—Budgetary	3,438,828,066	97,702,570	4,585,248
Canadian Dairy Commission									
...	3,595,000	...	...	3,595,000	25	Program expenditures	...	...	...
...	...	...	77,000	77,000		Transfer from: TB Vote 15 ⁽¹⁾
...	...	...	179,415	179,415		TB Vote 23 ⁽¹⁾
...	3,595,000	...	256,415	3,851,415		Total—Vote 25	3,848,290	3,125	3,660,000
254,043,000	...	...	...	254,043,000	(S)	(L) Loans pursuant to the <i>Canadian Dairy Commission Act</i> , section 16, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , Limit \$300,000,000 (Net)	50,944,000	...	203,099,000
...	3,595,000	...	256,415	3,851,415		Total Agency—Budgetary	3,848,290	3,125	...
254,043,000	...	...	...	254,043,000		Non-budgetary	50,944,000	...	203,099,000
...	...	...	...	...		Canadian Food Inspection Agency	...	...	...
...	494,987,000	...	...	494,987,000	30	Operating expenditures and contributions	...	...	...
...	...	24,947,097	...	24,947,097	30a	Transfer of \$255,000 from National Defence Vote 5	...	...	...
...	...	17,241,667	...	17,241,667	30b	Transfer of \$586,000 from Public Works and Government Services Vote 1	...	...	...
...	...	...	586,000	586,000		Transfer from: Vote 1 (Public Works and Government Services)	...	...	...
...	...	...	255,000	255,000		Vote 5 (National Defence)	...	...	...
...	...	...	359,795	359,795		TB Vote 10 ⁽¹⁾
...	...	...	7,549,000	7,549,000		TB Vote 15 ⁽¹⁾
...	...	...	45,374,915	45,374,915		TB Vote 22 ⁽¹⁾
...	...	...	13,161,245	13,161,245		TB Vote 23 ⁽¹⁾
...	...	...	(316,100)	(316,100)		Transfer to: Vote 1 (Foreign Affairs and International Trade)	...	...	...
...	...	...	(117,900)	(117,900)		Vote 5 (Foreign Affairs and International Trade)	...	...	...

Ministry Summary—Concluded

Available from previous years	Source of authorities			Total available for use	Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
5,171,266,000	...	...	2,452,032,000	7,623,298,000	(L) Subsection 12(3), loans to the Corporation pursuant to the <i>Farm Credit Canada Act</i> . The aggregate not to exceed 12 times the capital of the Corporation (Net)	...	...	7,623,298,000	...
5,177,933,000	...	...	2,452,032,000	7,629,965,000	Total Agency—Non-budgetary	...	...	7,629,965,000	...
29,629,333	3,059,998,524	1,294,283,561	(55,779,560)	4,328,131,858	Total Ministry—Budgetary	4,155,897,233	130,519,407	41,715,217	4,216,763,309
5,431,976,000	...	...	2,452,032,000	7,884,008,000	Non-budgetary	50,944,000	...	7,833,064,000	(44,739,000)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(G) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 22—Operating budget carry forward.

Treasury Board Vote 23—Paylist requirements.

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Environment	226,903,830	251,364,695	14,445,136	12,354,253	198,826,156	198,824,769	23,500,000	18,091,478	...	...	...	...	...	...	...	416,675,122	444,452,239	...
Food safety and food quality	51,080,491	65,371,501	3,190,579	2,097,875	45,875,786	45,875,786	1,540,000	80,338	...	...	...	...	...	...	...	98,606,856	113,264,824	...
Business risk management	160,700,752	120,328,026	8,156,304	4,673,104	2,122,369,056	2,102,417,606	5,500,000	3,781,831	...	...	...	...	...	...	...	2,285,726,112	2,223,636,905	...
National Farm Products Council (NFPC)	3,780,396	3,722,272	...	...	600,000	...	...	...	...	...	...	...	...	...	...	4,380,396	3,722,272	...
Markets and international	89,547,651	93,735,704	5,183,131	3,408,020	17,917,964	17,917,964	14,960,000	9,828,069	...	...	...	...	...	...	...	112,648,746	115,061,688	...
Innovation and renewal	296,863,924	241,895,060	21,799,497	9,969,520	285,393,293	269,414,607	...	...	...	...	...	...	...	...	...	589,096,714	511,451,118	...
Canadian Pari-Mutuel Agency	17,675,242	13,017,478	...	...	10,561,534	10,561,534	14,984,000	13,901,988	...	...	...	...	...	...	...	2,691,242	(886,510)	...
Rural and co-operatives	20,729,163	17,563,996	...	...	...	...	...	...	...	...	...	...	...	...	...	31,290,697	28,125,530	...
Sub-total	867,281,449	806,998,732	52,774,647	32,502,772	2,681,543,789	2,645,012,266	60,484,000	45,685,704	...	...	...	...	...	...	...	3,541,115,885	3,438,828,066	...
Revenues netted against expenditures	(60,484,000)	(45,685,704)	...	...	...	...	(60,484,000)	(45,685,704)	...	...	...	...	...	...	...	...	...	...
Total Department—Budgetary	806,797,449	761,313,028	52,774,647	32,502,772	2,681,543,789	2,645,012,266	...	...	...	...	...	...	...	...	...	3,541,115,885	3,438,828,066	...
Canadian Dairy Commission																		
Administer milk supply management system—																		
Budgetary	3,851,415	3,848,290	...	...	...	...	...	...	...	...	...	...	...	...	...	3,851,415	3,848,290	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	254,043,000	50,944,000	...
Total Agency—Budgetary	3,851,415	3,848,290	...	...	...	...	...	...	...	...	...	...	...	...	...	3,851,415	3,848,290	...
Canadian Food Inspection Agency																		
Food safety and public health	407,926,647	430,290,384	1,125,674	6,957,966	1,266,336	1,266,336	32,661,063	32,661,063	...	...	...	...	...	...	...	377,657,594	405,853,623	...
Science and regulation	110,967,921	88,409,296	7,724,300	4,982,707	15,000	15,000	19,371,413	19,371,413	...	...	...	...	...	...	...	99,335,808	74,035,590	...
Animal and plant resource protection	132,337,136	152,656,218	1,981,585	2,564,746	12,031,283	12,031,283	6,349,777	6,349,777	...	...	...	...	...	...	...	140,000,227	160,902,470	...
Public security	81,650,856	32,632,555	15,661,701	7,816,889	...	...	...	...	...	...	...	...	...	...	...	97,312,557	40,469,444	...
Sub-total	732,882,560	704,008,453	26,493,260	22,322,308	13,312,619	13,312,619	58,382,253	58,382,253	...	...	...	...	...	...	...	714,306,186	681,261,127	...
Revenues netted against expenditures	(58,382,253)	(58,382,253)	...	...	...	...	(58,382,253)	(58,382,253)	...	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	674,500,307	645,626,200	26,493,260	22,322,308	13,312,619	13,312,619	...	...	...	...	...	...	...	...	...	714,306,186	681,261,127	...

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canadian Grain Commission												
Deliver inspection and testing services—												
Appropriations	23,796,000	24,052,714	...	...	...	...	...	...	...	...	23,796,000	24,052,714
CGC Revolving Fund	50,557,711	22,032,489	...	...	...	...	31,135,000	29,598,979	...	...	19,422,711	(7,566,490)
Deliver weighing services—												
Appropriations	7,086,723	4,848,398	...	...	...	...	...	...	...	...	7,086,723	4,848,398
CGC Revolving Fund	15,051,184	8,618,315	...	...	...	...	9,270,000	11,918,100	...	...	5,781,184	(3,299,785)
Conduct research to understand and measure grain quality—												
Appropriations	9,480,300	10,510,869	...	...	...	...	...	...	...	...	9,480,300	10,510,869
Protect producer's rights—												
Appropriations	2,757,253	3,539,298	...	...	...	...	...	...	...	...	2,757,253	3,539,298
CGC Revolving Fund	1,394,201	363,862	...	...	...	...	860,000	489,116	...	...	534,201	(125,254)
Sub-total	110,123,372	73,965,945	...	...	...	...	41,265,000	42,006,195	...	...	68,858,372	31,959,750
Revenues netted against expenditures	(41,265,000)	(42,006,195)	...	...	...	...	(41,265,000)	(42,006,195)	...	...	...	...
Total Agency—Budgetary	68,858,372	31,959,750	...	...	...	...	...	...	...	...	68,858,372	31,959,750
Farm Credit Canada—Non-budgetary	...	...	...	...	...	...	...	...	7,629,965,000	...	7,629,965,000	...
Total Ministry—Budgetary	1,554,007,543	1,442,747,268	79,267,907	54,825,080	2,694,856,408	2,658,324,885	...	...	...	...	4,328,131,858	4,155,897,233
Non-budgetary	...	...	...	...	...	...	...	...	7,884,008,000	50,944,000	7,884,008,000	50,944,000

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Grants							
...	5,000,000	2,000,000	9,156	7,009,156	...	...	4,877,317
...	...	...	(670,149)	(670,149)	...	...	431,000,000
...	...	22,100,000	...	13,178,625	8,921,375	...	78,006,045
...	...	450,000	80,922	530,922	...	...	1,016,703
...	...	30,000,000	(25,575,401)	4,424,599	...	...	...
...	...	361,540,000	(8,001,195)	353,538,805	...	...	...
...	...	479,000,000	5,362,693	484,362,693	...	...	...
...	...	62,650,000	(62,500,010)	149,990	...	...	...
...	...	...	165,588,000	165,588,000	...	...	...
...	...	...	38,000,000	38,000,000	...	...	...
...	...	...	(197,911)	(197,911)	...	...	(2,617,816)
...	...	...	(1,021,678)	(1,021,678)	...	...	(2,815,590)
...	...	...	(5,676)	(5,676)	...	...	(120,172)
...	...	...	...	...	...	...	15,000,000
...	5,000,000	957,740,000	111,068,751	1,064,887,376	8,921,375	...	524,346,467
National Farm Products Council (NFPC)							
600,000	200,000	...	(200,000)	...	...	600,000	...
Products Agencies Act							
...	999,000	...	(441,642)	557,358	...	...	986,199
...	35,000,000	6,689,167	(3,966,818)	37,722,349	...	...	44,260,217

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Available for use in subsequent years			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	157,500,000	(81,500,000)	...	76,000,000	76,000,000	...	145,000,000
...	193,499,000	(74,810,833)	(4,408,460)	114,279,707	114,279,707	...	190,246,416
600,000	198,699,000	882,929,167	106,460,291	1,188,688,458	1,179,167,083	8,921,375	714,592,883
Contributions							
Environment							
Grant payments for the Canadian farm families options program							
...	110,995,000	45,254,390	42,576,766	198,826,156	198,824,769	1,387	97,015,117
...	...	...	...	...	...	...	1,920,000
...	110,995,000	45,254,390	42,576,766	198,826,156	198,824,769	1,387	98,935,117
Food safety and food quality							
Contributions for agriculture and agri-food sector assistance—Environment							
...	71,384,000	38,764,273	(64,272,487)	45,875,786	45,875,786	...	10,527,212
...	12,430,000	...	(9,036,193)	3,393,807	3,393,807	...	25,390,941
Business risk management							
Contributions in support of the Canadian beef and cattle industry							
...	570,520,000	37,000,000	(230,267,934)	377,252,066	377,252,066	...	933,263,126
...	406,970,000	...	9,420,850	416,390,850	416,390,850	...	343,067,287
...	138,732,000	...	(94,593,372)	44,138,628	44,138,628	...	10,597,610
...	4,000,000	...	(3,260,545)	739,455	739,455	...	26,170
...	4,180,000	...	567,542	4,747,542	4,747,542	...	1,728,991
(S) Contributions in support of business risk management programs under the agricultural policy framework—Agriculture policy initiatives							
...	1,500,000	...	2,606,767	4,106,767	4,106,767	...	3,754,298
...	26,100,000	...	(8,239,073)	17,860,927	6,830,852	11,030,075	21,692,263
...	...	33,000,000	(10,205,517)	22,794,483	22,794,483	...	4,417,418

...	...	14,250,000	...	14,250,000	Contribution payments for the control of diseases in the hog industry—Circovirus Initiative	...	...	14,250,000	...
...	...	39,400,000	5,257,612	44,717,612	(S) Contributions in support of the cost of production benefit	...	...	44,717,612	...
...	...	82,100,000	13,683,940	95,783,940	(S) Contribution payments for the AgriInvest kickstart program	...	...	95,783,940	...
...	...	1,670,000	...	1,670,000	(S) Contribution payments for the AgriInvest program	...	...	1,670,000	...
...	...	...	(8,922,657)	(8,922,657)	(S) Class contribution payments for repositioning of the canadian beef and cattle industry	...	...	(8,922,657)	(20,346)
...	...	...	(31,922)	(31,922)	(S) Contributions in support of business risk management programs under the agricultural policy framework—Province-based programs	...	...	(31,922)	(1,870,400)
...	...	...	(284,571)	(284,571)	(S) Contributions to a transition to future risk management programming	...	...	(284,571)	(577,591)
...	...	...	8,868,858	8,868,858	(S) Contributions for agricultural risk management—Spring credit advance program business risk management	...	...	8,868,858	(1,698,015)
...	...	...	(1,024,869)	(1,024,869)	(S) Bovine spongiform encephalopathy (BSE) recovery program	...	...	(1,024,869)	(2,312,329)
...	...	...	(77,947)	(77,947)	(S) Class contribution payments for the Transitional industry support program	...	...	(77,947)	(1,626,036)
...	...	...	(4,702,187)	(4,702,187)	(S) Class contribution payments for the Farm income program	...	...	(4,702,187)	(1,280,770)
...	...	...	6,889,523	6,889,523	Contribution payments for the Plum pox eradication program	...	...	6,889,523	...
...	...	28,513,356	(28,513,356)	...	Contribution payments for New opportunities for agricultural initiatives	...	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	...
...	1,164,432,000	235,993,356	(351,865,051)	1,048,560,305		...	11,030,075	1,037,530,230	451,162,558
...	...	...	...	...	Markets and international	...	...	...	1,785,715,175
...	24,681,000	...	(6,763,036)	17,917,964	Contributions for agriculture and agri-food sector assistance—International	...	...	17,917,964	22,051,338

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year			Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Variance	Available for use in subsequent years	
\$	\$	\$	\$	\$	\$	\$	\$
...	...	10,500,000	(9,850,525)	649,475	3,312	...	...
...	...	...	...	...	...	...	10,177,129
...	147,385,000	(9,039,000)	32,767,586	171,113,586	155,134,900	15,978,686	108,371,659
...	7,809,000	1,000,000	1,752,534	10,561,534	...	...	9,102,196
...	1,526,686,000	311,973,019	(345,803,688)	1,492,855,331	1,465,845,183	27,010,148	2,034,702,697
Departmental Summary by Program Activity							
...	110,995,000	45,254,390	42,576,766	198,826,156	198,824,769	1,387	98,935,117
...	71,384,000	38,764,273	(64,272,487)	45,875,786	45,875,786	...	10,527,212
...	1,169,432,000	1,193,733,356	(240,796,300)	2,122,369,056	2,102,417,606	19,951,450	2,310,061,642
600,000	200,000	...	(200,000)	600,000	...	600,000	...
...	24,681,000	...	(6,763,036)	17,917,964	17,917,964	...	22,051,338
...	340,884,000	(83,849,833)	28,359,126	285,393,293	269,414,607	...	298,618,075
...	7,809,000	1,000,000	1,752,534	10,561,534	10,561,534	...	9,102,196
600,000	1,725,385,000	1,194,902,186	(239,343,397)	2,681,543,789	2,645,012,266	35,931,523	2,749,295,580
Canadian Food Inspection Agency							
Contributions							
...	125,000	...	1,141,336	1,266,336	1,266,336	...	455,923
...	...	...	15,000	15,000	15,000	...	...
...	7,000	...	65,050	72,050	72,050	...	470,350
...	112,000	...	(104,184)	7,816	7,816	...	6,010

(S) Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*

...	1,500,000	...	9,130,452	10,630,452	10,630,452	...	...	3,754,092
...	...	...	1,320,965	1,320,965	1,320,965	...	...	...
...	1,619,000	...	10,412,283	12,031,283	12,031,283	...	...	4,230,452
...	1,744,000	...	11,568,619	13,312,619	13,312,619	...	...	4,686,375
600,000	1,727,129,000	1,194,902,186	(227,774,778)	2,694,856,408	2,658,324,885	35,931,523	600,000	2,753,981,955

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year		Authorities used in the current year		Authorities available for use in the previous year	
	\$	\$	\$	\$	\$	\$
Department						
Budgetary (respendable revenues)						
Environment	23,500,000	18,091,478	17,716,167			
Food safety and food quality	1,540,000	80,338	978,682			
Business risk management	5,500,000	3,781,831	4,394,586			
Markets and international	...	...	1,105			
Innovation and renewal	14,960,000	9,828,069	5,069,789			
Canadian Pari-Mutuel Agency	14,984,000	13,903,988	13,968,631			
Total Department—Budgetary	60,484,000	45,685,704	42,128,960			
Canadian Dairy Commission						
Non-budgetary (respendable receipts)						
Loan repayments	254,043,000	155,112,000	180,786,000			
Total Agency—Non-budgetary	254,043,000	155,112,000	180,786,000			
Canadian Food Inspection Agency						
Budgetary (respendable revenues)						
Food safety and public health	32,661,063	32,661,063	32,677,455			
Science and regulation	19,371,413	19,371,413	17,419,714			
Animal and plant resource protection	6,349,777	6,349,777	5,937,999			
Total Agency—Budgetary	58,382,253	58,382,253	56,035,168			
Canadian Grain Commission						
Budgetary (respendable revenues)						
Deliver inspection and testing services—CGC Revolving Fund	31,135,000	29,598,979	29,727,370			
Deliver weighing services—CGC Revolving Fund	9,270,000	11,918,100	12,136,558			
Protect producers' rights—CGC Revolving Fund	860,000	489,116	562,142			
Total Agency—Budgetary	41,265,000	42,006,195	42,426,070			
Total Ministry—Budgetary	160,131,253	146,074,152	140,590,198			
Non-budgetary	254,043,000	155,112,000	180,786,000			

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Department				
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Farm Credit Canada	5,477,000	5,477,000	5,477,000	
Canadian Dairy Commission	2,130,434	3,243,893	3,243,893	
Agricultural service centres	...	...	...
Construction of multi-purpose exhibition buildings	1,876	870	870	
	7,609,310	8,721,766	8,721,766	
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,565,860	1,309,555	1,309,555	
Adjustments to prior year's payables	16,172,163	47,414,055	47,414,055	
	17,738,023	48,723,610	48,723,610	
Sales of goods and services—				
Rights and privileges	4,673,103	5,077,244	5,077,244	
Lease and use of public property	7,177,076	7,220,462	7,220,462	
Services of a regulatory nature	25,869,423	24,881,003	24,881,003	
Services of a non-regulatory nature	10,186,901	7,506,802	7,506,802	
Sales of goods and information products	269,669	296,046	296,046	
Other fees and charges	4,573,313	5,136,507	5,136,507	
	52,749,485	50,118,064	50,118,064	
Proceeds from the disposal of surplus Crown assets	3,649,650	2,784,528	2,784,528	
Miscellaneous revenues	8,192,451	6,461,678	6,461,678	
Total Department	89,938,919	116,809,646	116,809,646	
Canadian Food Inspection Agency				
Other revenues—				
Sales of goods and services—				
Lease and use of public property	38,300	44,537	44,537	
Services of a regulatory nature	59,482,127	56,273,023	56,273,023	
Other fees and charges	(758,093)	587,082	587,082	
	58,762,334	56,904,642	56,904,642	
Proceeds from the disposal of surplus Crown assets	794,547	602,534	602,534	
Miscellaneous revenues	607,048	411,654	411,654	
Total Agency	60,163,929	57,918,830	57,918,830	

	Current year	Previous year
	\$	\$
Canadian Grain Commission		
Other revenues—		
Sales of goods and services—		
Services of a regulatory nature	37,572,029	38,104,174
Services of a non-regulatory nature	4,226,817	4,586,862
Sales of goods and information products	...	1,363
Other fees and charges—		
Gain on exchange valuation	746	...
Deferred revenues	46,027	56,465
	46,773	56,465
Proceeds from the disposal of surplus Crown assets	41,845,619	42,748,864
	22,599	28,125
Total Agency	41,868,218	42,776,989
Ministry Summary		
Other revenues—		
Return on investments	7,609,310	8,721,766
Refunds of previous years' expenditures	17,738,023	48,723,610
Sales of goods and services	153,357,438	149,771,570
Proceeds from the disposal of surplus Crown assets	4,466,796	3,415,187
Miscellaneous revenues	8,799,499	6,873,332
Total Ministry	191,971,066	217,505,465

(1) Interest unless otherwise indicated.

SECTION 3

2007-2008

PUBLIC ACCOUNTS OF CANADA

Atlantic Canada Opportunities Agency

Department

Enterprise Cape Breton Corporation

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions...	3.2
Ministry summary	3.5
Program activity	3.6
Transfer payments	3.7
Revenues	3.10

Department

Strategic Outcome

Competitive and sustainable Atlantic enterprises, with emphasis on those of small and medium size.

Program Activity Descriptions

Fostering the development of institutions and enterprises, with emphasis on those of small and medium size

Notwithstanding recent overall economic progress, some significant challenges remain and great opportunities exist for development. One of the most telling indicators of this is that, in a number of sectors, productivity remains significantly lower than in leading countries and other regions of Canada. Atlantic Canada Opportunities Agency (ACOA) will work in partnership with Atlantic enterprises, stakeholders, industry and institutions to improve the growth and productivity of the Atlantic economy, leading to increased competitiveness, earned incomes and job creation.

ACOA works to improve the region's capacity for economic growth through a variety of strategically focused mechanisms, including assistance to enterprises, with particular emphasis on small and medium sized enterprises, to help them start, expand, or modernize their businesses, and establish and expand export activities; partnering with universities and other institutions to increase the region's research and development capacity, commercialization and productivity; and promoting and participating in the region's transition to the knowledge economy.

Strategic Outcome

Dynamic and sustainable communities for Atlantic Canada.

Infrastructure programming

The provision and maintenance of quality public infrastructure provides the foundation for economic development and is critical for economic prosperity. Providing and effectively managing potable water, waste treatment facilities, highways, municipal roads and bridges and transit systems, all impact on economic growth, and many also have strong environmental implications. This requires programming designed to re-new and build infrastructure in rural and urban municipalities in Atlantic Canada, through investments that protect the environment and support long-term economic growth. ACOA, working with Infrastructure Canada and the provinces, oversees/ensures the flow of federal funds allocated to each region through the various infrastructure funding streams. The priorities for Infrastructure Canada programs are green municipal infrastructure and local transportation infrastructure.

Strategic Outcome

Policies and programs that strengthen the Atlantic economy.

Program Activity Descriptions

Policy

ACOA's policy work provides a well grounded base of understanding for the development of ACOA's strategic priorities and initiatives; for program design; and as input to national policy development and federal-provincial relations. This includes the development of policies, frameworks and advice.

The policy function is carried out by ACOA officials at its head office, regional offices, and the Ottawa office. It is supported by internal and external research on significant Atlantic economic issues; through ongoing analysis of issues and trends, challenges, and opportu-

Program Activity Descriptions

Fostering the economic development of Atlantic communities

The Atlantic economy is built on the region's many geographic, linguistic, and cultural communities. From small remote villages to larger urban centres, the opportunities and challenges vary significantly. Communities are the fundamental building blocks on which economies are built. Given their importance in an economic development framework, ACOA focuses targeted efforts and strategies toward community development as one of the key pillars of its overall strategy for the region. ACOA supports Atlantic communities in their efforts to develop the resources they need to take full responsibility for their own economic development. ACOA works in co-operation with other levels of government, other federal government departments, non-government organizations, and community groups to lever support and co-ordinate economic development. This requires a flexible, holistic approach, based on the realities of a given community's capacities, strengths and challenges. Community development is a bottom up process that helps develop the tools, resources and initiatives that support individual and unique strategic development.

Special adjustment measures

There are circumstances in which federal government decisions, or impacts in an area of its mandate, have resulted in the need for a major adjustment in a community or region. From time to time, there is also a need for targeted interventions as a result of natural disasters. These measures are based on the appropriation of new funds that are delivered through ACOA as the economic development agency within Atlantic Canada. Each special adjustment measure will have specific objectives, clients and performance measures.

nities facing the region; and through stakeholder engagement. ACOA's policy function is supported by a dedicated research program, the Atlantic Policy Research Initiative (APRI), which funds region-wide research projects, and is designed to contribute to building the critical mass of public policy research capacity in Atlantic Canada.

Advocacy

ACOA's advocacy function is twofold. It aims to advance the region's interests in national policy and program development in order to ensure government initiatives are more responsive to the needs of Atlantic Canada. It also pursues regional industrial benefits from public sector procurement, particularly major Crown projects, to improve the position of Atlantic industries.

ACOA's advocacy function ensures the region's interests are understood and considered by the federal government's decision makers, and that regional stakeholders are kept well informed of government actions and opportunities that are relevant to the economic interests of Atlantic Canada.

ACOA's advocacy activity influences national decision making processes by engaging in the policy-making process with other departments. Furthermore, it advocates proactively on behalf of the region, by ensuring that the Government of Canada is informed on the issues and priorities essential to Atlantic Canada's interests.

Co-ordination

ACOA's co-ordination function engages a range of economic partners to address the economic priorities of the Atlantic region through a coherent approach to development. ACOA is mandated by its legislation to "[co-ordinate] policies and programs of the Government of Canada in relation to opportunities for eco-

nomic development of Atlantic Canada". Through working collaboratively with other departments and stakeholders, it develops horizontal strategies and initiatives that address developmental challenges and opportunities confronting economic development in the Atlantic region.

In order to achieve a co-ordinated approach, ACOA works in partnership with Atlantic provincial governments, communities, and a range of private and public sector stakeholders. Co-ordination takes place at all levels, from decision making to the day-to-day liaison at the working level. ACOA's co-ordination activity on emerging and priority issues includes work with Federal Regional Councils, the other regional development agencies, federal sector departments, Industry Canada, Human Resources and Skills Development, federal-provincial tables, round tables, and expert panels.

Enterprise Cape Breton Corporation

Strategic Outcome

Community economic development for Cape Breton and Mulgrave.

Program Activity Descriptions

Delivery agent

As a Crown corporation, Enterprise Cape Breton Corporation (ECBC) has broad powers and a flexible mandate that make it ideally suited to provide services for the Government of Canada. The flexibility inherent in the Corporation allows it to deliver services and programs more efficiently and provides a greater range of mechanisms to achieve desired ends. ECBC is responsible for the delivery of the programs of the Atlantic Canada Opportunities Agency (ACOA) on Cape Breton Island. In 1995, ECBC and ACOA entered into

a Memorandum of Understanding (MOU) under which ECBC delivers ACOA's programs for Cape Breton Island and the Mulgrave area. The MOU was renegotiated with ACOA for an additional five year term effective April 1, 2005. In November 2000, ECBC entered into an MOU with the Cape Breton Growth Fund Corporation (CBGF) to provide administrative and operational support. ECBC assigns staff to support the Board of Directors and the operations of the CBGF.

Support to business

ECBC's objective for support to business is to grow the economy by encouraging private sector investment in projects that enhance the competitiveness of commercial enterprises and increase trade opportunities to produce long-term, sustainable jobs. Plans and priorities under this initiative include: access to capital, human resource initiative and an E-commerce initiative for the tourism industry.

Support to communities

The key objective for support to communities is to help communities plan and implement community development projects that have a direct link to long-term, self-sustaining economic activity. The Corporation undertakes a number of initiatives in this area including: community capacity building, festivals and events, convention and sporting events, community revitalization, and the Greater Cape Breton Partnership.

Investment

The key objective for investment is to attract new business investment to Cape Breton Island. Some of the initiatives that will be undertaken will include the production of investment-related promotional material as well as investment-attraction missions.

Advocacy

The key objective for this program activity is to advocate for Cape Breton Island interests, priorities and concerns in government decisions. The advocacy role is aimed at increasing Cape Breton Island's presence at inter- and intra-governmental meetings and is meant to advance the interests, priorities and concerns of Cape Breton Island in government project selection, decisions and actions.

Policy and research

The key objective for policy and research is to help provide a sound basis for the Corporation's policy priorities and programs. Activities related to policy and research include research that is internally driven, research that is carried out with external partners and attendance at various seminars relating to economic development policy. Research is carried out in a number of areas including economic analysis, sector and issue analysis, and planning and performance management.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	79,093,000	...	...	79,093,000	1				
...	...	2,832,809	...	2,832,809	1a				
...	...	...	57,000	57,000					
...	...	...	270,746	270,746					
...	...	...	449,000	449,000					
...	...	...	4,139,250	4,139,250					
...	...	...	1,534,140	1,534,140					
...	...	...	(28,312)	(28,312)					
...	...	...	(6,612)	(6,612)					
...	79,093,000	2,832,809	6,415,212	88,341,021		83,059,850	5,281,171	...	80,461,219
...	279,191,000	...	...	279,191,000	5				
...	...	1	...	1	5b				
...	...	...	50,000	50,000					
...	...	...	50,000	50,000					
...	...	...	(150,000)	(150,000)					
...	279,191,000	1	(50,000)	279,141,001		279,141,000	1	...	296,340,000
...	8,045,000	...	1,339,567	9,384,567	(S)	9,384,567	...	...	8,517,773
6,569	...	...	5,414	11,983	(S)	11,983	...	...	21,847
...	...	...	...	...		...	...	...	227
6,569	366,329,000	2,832,810	7,710,193	376,878,572		371,597,400	5,281,172	...	385,341,066
...	8,650,000	...	...	8,650,000	10				
...	8,650,000	...	...	8,650,000		8,650,000	...	...	8,655,000
6,569	374,979,000	2,832,810	7,710,193	385,528,572		380,247,400	5,281,172	...	393,996,066

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 22—Operating budget carry forward.

Treasury Board Vote 23—Paylist requirements.

Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Fostering the development of institutions and enterprises, with emphasis on those of small and medium size	59,610,279	56,925,381	...	...	156,693,751	156,693,750	...	...	...	...	216,304,030	213,619,131
Fostering the economic development of Atlantic communities	24,107,995	22,661,659	...	...	82,175,267	82,175,267	...	...	...	...	106,283,262	104,836,926
Special adjustment measures	292,000	29,865	...	...	29,525,059	29,525,059	...	...	...	...	29,817,059	29,554,924
Infrastructure programming	2,091,036	2,119,022	...	...	9,562,702	9,562,702	...	...	...	...	11,653,738	11,681,724
Policy	5,118,428	5,401,957	...	...	1,046,182	1,046,182	...	...	...	...	6,164,610	6,448,139
Advocacy	4,204,783	3,247,395	...	...	138,040	138,040	...	...	...	...	4,342,823	3,385,435
Co-ordination	2,313,050	2,071,121	...	...	...	...	...	...	...	...	2,313,050	2,071,121
Total Department—Budgetary	97,737,571	92,456,400	...	...	279,141,001	279,141,000	...	...	...	...	376,878,572	371,597,400
Enterprise Cape Breton Corporation—Budgetary	8,650,000	8,650,000	...	...	...	...	...	...	...	...	8,650,000	8,650,000
Total Ministry—Budgetary	106,387,571	101,106,400	...	...	279,141,001	279,141,000	...	...	...	...	385,528,572	380,247,400

Transfer Payments

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year			Available for use in subsequent years	
	Main Estimates	Supplementary Estimates					Variance			
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	1,000,000	...	(792,423)	207,577		207,577	...	...	...	249,500
Department Grants										
Fostering the development of institutions and enterprises, with emphasis on those of small and medium size										
Grants to non-profit organizations to promote economic cooperation and development										
...	1,000,000	...	(695,046)	304,954		304,954	...	...	...	623,261
...	2,000,000	...	(1,487,469)	512,531		512,531	...	...	...	872,761
Contributions										
Fostering the development of institutions and enterprises, with emphasis on those of small and medium size										
Contributions under the Business development program:										
...	64,000,000	1	12,464,490	76,464,491		76,464,490	1	...	...	89,774,919
Regular programming										
Programming under the Atlantic investment partnership for trade, investment, entrepreneurship and business skills										
...	21,000,000	...	(178,978)	20,821,022		20,821,022	...	...	...	...
...	1,800,000	...	309,020	2,109,020		2,109,020	...	...	...	1,137,954
...	65,000,000	...	(7,975,066)	57,024,934		57,024,934	...	...	...	59,310,456
Contributions under the Atlantic Policy Research Initiative										
...	...	...	9,801	9,801		9,801	...	...	...	20,400
Contributions under the Innovative communities fund program										
...	...	...	56,906	56,906		56,906	...	...	...	22,400
...	...	...	...	...		...	...	...	...	22,400,023
...	151,800,000	1	4,686,173	156,486,174		156,486,173	1	...	...	172,666,152
Fostering the economic development of Atlantic communities										
Contributions under the Business development program										
...	24,001,000	...	(2,708,748)	21,292,252		21,292,252	...	...	...	25,315,280
Contributions under the Community futures program										
...	12,600,000	...	1,104,241	13,704,241		13,704,241	...	...	...	14,223,859
...	42,300,000	...	4,483,560	46,783,560		46,783,560	...	...	...	38,796,173
Contribution for the Innovative Communities Fund										

Ministry Summary by Program

Activity									
Fostering the development of institutions and enterprises, with emphasis on those of small and medium size	...	152,800,000	1	3,893,750	156,693,751	156,693,750	1	...	172,915,652
Fostering the economic development of Atlantic communities	...	79,901,000	...	2,274,267	82,175,267	82,175,267	...	...	89,243,419
Special adjustment measures	...	40,200,000	...	(10,674,941)	29,525,059	29,525,059	...	...	13,030,561
Infrastructure programming	...	3,492,000	...	6,070,702	9,562,702	9,562,702	...	...	19,859,592
Policy	...	2,798,000	...	(1,751,818)	1,046,182	1,046,182	...	...	1,290,776
Advocacy	...	...	...	138,040	138,040	138,040	...	...	...
Total Ministry	...	279,191,000	1	(50,000)	279,141,001	279,141,000	1	...	296,340,000

Revenues

	Current year	Previous year
	\$	\$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	601,094	4,048,774
Proceeds from the disposal of surplus Crown assets	5,414	24,170
Miscellaneous revenues—		
Contribution recoveries (loans, advances and accounts receivables)	56,220,104	57,261,482
Recognition of revenues on accounts receivables	4,123,648	3,553,474
Interest and other charges to clients	548,413	559,017
Sundries	48,960	28,995
	60,941,125	61,402,968
Total Ministry	61,547,633	65,475,912

SECTION 4

2007-2008

PUBLIC ACCOUNTS OF CANADA

Canada Revenue Agency

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . .	4.2
Ministry summary	4.3
Program activity	4.5
Transfer payments	4.6
Details of spendable amounts	4.7
Revenues	4.7

Strategic Outcome

Taxpayers meet their obligations and Canada's revenue base is protected.

Program Activity Descriptions

Taxpayer and business assistance

Assisting taxpayers in meeting their obligations under the self-assessment system through the provision of accurate and timely responses to their enquiries; information products through various media; outreach programs and services; income and commodity tax rulings and interpretations; Canada Pension Plan and *Employment Insurance Act* eligibility determinations; services relating to the registration of pension and other deferred income plans; and services relating to the registration of charities.

Assessment of returns and payment processing

Processing and validating taxpayer returns for both individuals and businesses through initial assessment, validation, accounting, and adjustments; registering businesses for the Business Number, establishing, and maintaining accounts; and receiving payments.

Accounts receivable and returns compliance

Identifying and addressing non-compliance with filing and remitting requirements and controlling the level of debt, through the collection of accounts receivable and the development, implementation, and maintenance of systems, policies and guidelines to facilitate and enforce compliance with the requirements to file individual and corporate tax returns and to withhold, remit, and report on employer source deductions, goods and services tax/harmonized sales tax (GST/HST) and other levies.

Reporting compliance

Verifying the complete and accurate disclosure by taxpayers of all required information to establish tax liabilities and protect the tax base through audit, enforcement, and incentive administrative activities, as well as other related activities such as outreach and education, risk assessment, administering a voluntary Disclosure program, and establishing strategic partnerships with stakeholders to leverage compliance efforts.

Appeals

Providing a timely and impartial dispute resolution process for taxpayers who disagree with decisions made by the Agency, by actively engaging in dialogue with the taxpayer and exploring alternative processes to resolve disputes when appropriate, as well as assisting the Department of Justice in handling appeals to the courts.

Strategic Outcome

Eligible families and individuals receive timely and correct benefit payments.

Program Activity Descriptions

Benefit programs

Providing Canadians with income-based benefits and other services that contribute directly to their economic and social well-being through administration of the Canada Child Tax Benefit, GST/HST credit, Children's Special Allowances, and the Disability Tax Credit, as well as a range of ongoing benefits and one-time payment programs on behalf of the provinces and territories.

Ministry Summary

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				\$	\$
\$	\$	\$	\$	\$			\$	\$
167,724,230	2,607,505,000	...	...	2,775,229,230	1	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>		
...	...	53,936,519	...	53,936,519	1a	Transfer of \$257,146,488 from Public Works and Government Services Vote 1, and \$773,000 from Justice Vote 1		
...	...	...	...	...	1b	Transfer of \$100,000 from Western Economic Diversification Vote 1		
...	...	...	773,000	773,000		Transfer from: Vote 1 (Justice)		
...	...	...	257,146,488	257,146,488		Vote 1 (Public Works and Government Services)		
...	...	...	100,000	100,000		Vote 1 (Western Economic Diversification)		
...	...	12,559,000	...	12,559,000		TB Vote 15 ⁽¹⁾		
...	...	61,322,857	...	61,322,857		TB Vote 23 ⁽¹⁾		
...	...	...	(169,900)	(169,900)		Transfer to: Vote 1 (Foreign Affairs and International Trade)		
...	...	...	(60,600)	(60,600)		Vote 5 (Foreign Affairs and International Trade)		
...	...	...	(200,000)	(200,000)		Vote 35 (Treasury Board)		
167,724,230	2,607,505,000	53,936,520	331,470,845	3,160,636,595		Total—Vote 1	3,023,432,966	2,332,665
...	74,522	...	(3,796)	70,726	(S)	Minister of National Revenue—Salary and motor car allowance	70,726	...
...	143,637,000	...	28,125,971	171,762,971	(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Revenue Agency Act</i>	171,762,971	...
...	402,675,000	...	(663,403)	402,011,597	(S)	Contributions to employee benefit plans	402,011,597	...
...	205,000,000	...	3,163,285	208,163,285	(S)	Children's special allowance payments (<i>Children's Special Allowances Act</i>)	208,163,285	...
...	21,032,000	...	(8,601,255)	12,430,745	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	12,430,745	...
...	...	3,000,000	(2,007,501)	992,499	(S)	Payments under the <i>Energy Costs Assistance Measures Act</i>	992,499	...
...	...	437,000,000	166,601,579	603,601,579	(S)	Payments to provinces under the <i>Softwood Lumber Products Export Charge Act</i>	603,601,579	...
...	...	...	126,360	126,360	(S)	Spending of proceeds from the disposal of surplus Crown assets	126,360	...
								209,907
								134,870,964
								2,669,768,433
								72,922
								134,446,133
								385,488,822
								197,768,284
								12,376,912
								4,073,375
								...
								...
								...

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Vote	Court awards	Used in the current year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	(S)	(S)	\$
...	...	...	366,718	366,718			366,718
167,724,230	3,379,923,522	493,936,520	518,578,803	4,560,163,075		Total Ministry—Budgetary	4,422,959,446
							2,332,665
							134,870,964
							3,405,122,591
							917,803

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(U) Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 23—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Taxpayer and business assistance	447,168,300	427,981,301	...	...	606,601,579	604,530,914	46,626,756	46,626,756	...	...	1,007,143,123	985,885,459
Assessment of returns and payment processing	957,377,967	917,571,346	...	...	...	...	46,256,267	46,256,267	...	...	911,121,700	871,315,079
Accounts receivable and returns compliance	837,561,011	817,428,086	...	...	...	...	124,418,321	122,107,321	...	...	713,142,690	695,320,765
Reporting compliance	1,407,922,865	1,361,443,034	...	...	...	...	27,694,635	27,694,635	...	...	1,380,228,230	1,333,748,399
Appeals	178,423,535	171,163,783	...	...	...	...	15,036,760	15,036,760	...	...	163,386,775	156,127,023
Benefit programs	180,834,034	176,256,198	...	...	209,155,784	209,155,784	4,849,261	4,849,261	...	...	385,140,557	380,562,721
Sub-total	4,009,287,712	3,871,843,748	...	...	815,757,363	813,686,698	264,882,000	262,571,000	...	...	4,560,163,075	4,422,959,446
Revenues netted against expenditures	(264,882,000)	(262,571,000)	...	...	...	...	(264,882,000)	(262,571,000)	...	...	...	...
Total Ministry—Budgetary	3,744,405,712	3,609,272,748	...	...	815,757,363	813,686,698	...	...	...	...	4,560,163,075	4,422,959,446

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments, warrants and transfers		Used in the current year		Available for use in subsequent years	
\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$	\$
Grants							
Benefit programs							
...	205,000,000	...	3,163,285	208,163,285	...	...	197,768,284
...	...	...	...	...	...	...	4,073,375
...	205,000,000	...	3,163,285	208,163,285	...	...	201,841,659
Contributions							
Taxpayer and business assistance							
Contributions in support of the Charities Regulatory Reform							
1,000,000	2,000,000	...	...	929,335	70,665	2,000,000	...
...	...	...	...	...	...	...	527,834
1,000,000	2,000,000	...	...	929,335	70,665	2,000,000	527,834
Other transfer payments							
Taxpayer and business assistance							
(S) Payments to provinces under the <i>Softwood Lumber Products Export Charge Act</i>							
...	...	437,000,000	166,601,579	603,601,579	...	...	...
Benefit programs							
...	...	3,000,000	(2,007,501)	992,499	...	...	...
...	...	440,000,000	164,594,078	604,594,078	...	...	...
Ministry Summary by Program							
Activity							
1,000,000	2,000,000	437,000,000	166,601,579	606,601,579	70,665	2,000,000	527,834
...	205,000,000	3,000,000	1,155,784	209,155,784	...	...	201,841,659
1,000,000	207,000,000	440,000,000	167,757,363	813,686,698	70,665	2,000,000	202,369,493

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Taxpayer and business assistance	46,626,756	46,626,756	22,678,440
Assessment of returns and payment processing			
Accounts receivable and returns compliance	124,418,321	46,256,267	40,063,040
Reporting compliance	27,694,635	122,107,321	136,486,000
Appeals	15,036,760	27,694,635	16,136,200
Benefit programs	4,849,261	15,036,760	11,557,120
		4,849,261	3,001,200
Total Ministry— Budgetary	264,882,000	262,571,000	229,922,000

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Income tax—		
Personal	103,737,710,454	101,144,678,359
Corporate	40,627,678,927	37,745,402,806
Non-residents	5,692,903,885	4,876,871,050
	150,058,293,266	143,766,952,215
Goods and services tax (GST)/Harmonized sales tax (HST)	15,055,650,103	14,574,499,209
Less: Government tax remission order credit to persons	1,074,742,131	1,104,753,830
	3,509,556,921	3,463,921,384
	10,471,351,051	10,005,823,995
Excise tax—Motive fuel—Gasoline	3,923,359,594	4,002,903,404
Excise tax—Aviation gasoline and diesel fuel— Aviation gasoline and jet fuel	38,751,572	21,518,938
Diesel fuel	1,085,551,115	1,046,242,803
	1,124,302,687	1,067,761,741
Excise duties—		
Spirits	645,346,505	609,121,060
Beer	616,540,529	590,289,853
Spirit coolers	22,789,715	18,922,526
Wine	236,689,378	205,339,239
Cigarettes	1,324,984,193	1,464,338,427
Cigars	5,909,772	6,182,343
Manufactured tobacco	97,949,651	126,667,571
Other	...	(60,340)
	2,950,209,743	3,020,800,679
Change on refund of duty and deposits for softwood lumber	138,367	494,306,130
Softwood lumber product export charge	421,769,631	228,681,236
	421,907,998	722,987,366
Air travellers security charge	385,713,064	357,095,364

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Other excise taxes and duties—			Other government departments cost recoveries not		
Manufacturers' taxes—			respendable	859,248	1,030,193
Automobiles	(2,299,189)	12,756,153	Employee Benefit Plan cost recoveries not		
Automotive air conditioners	152,660,466	132,910,654	respendable	3,702,405	4,044,810
Insurance premium	11,377,345	23,868,260	Sundries	216,355	104,117
Jewellery	344,420	2,293,641		5,377,995	5,689,786
Sundries	(632,905)	(2,684,073)		441,084,145	369,805,118
Green levy	44,341,220	...		126,360	209,907
	205,791,357	169,144,635	Proceeds from the disposal of surplus Crown assets		
Total tax revenues	169,540,928,760	163,113,469,399	Miscellaneous revenues—		
			Interest and penalties—		
Other revenues—			Personal income tax	2,366,221,159	2,276,049,639
Refunds of previous years' expenditures—			Corporate income tax	2,074,826,432	1,377,725,084
Refunds of previous years' expenditures	508,091	409,844	Goods and services tax (GST)/Harmonized sales		
Adjustments to prior year's payables	711,909	1,250,283	tax (HST), excise tax, duties and other air trav-		
	1,220,000	1,660,127	ellers security charge	633,691,029	487,521,645
				5,074,738,620	4,141,296,368
Sales of goods and services—			Interest paid on refunds—		
Rights and privileges	120,000	110,000	Personal income tax	(129,319,485)	(101,745,067)
Lease and use of public property	105,958	106,898	Corporate income tax	(791,411,777)	(575,467,140)
Services of a regulatory nature—			Goods and services tax (GST)/Harmonized sales	(134,952,007)	(39,717,140)
Fees for collecting Employment Insurance			tax (HST), customs import duties and excise tax	(1,055,683,269)	(716,929,347)
and Canada Pension Plan				2,374	7,278
Ruling fees	262,571,000	229,922,000	Gifts to the Crown		
Sundries	2,042,916	2,070,665	Sundries—		
	395,180	218,395	Court fines	12,700,495	8,059,738
	265,009,096	232,211,060	Recovery of employee benefits	37,948,000	37,572,000
Services of a non-regulatory nature—			Recovery of accommodation costs related to the Canada		
Administration of provincial programs	28,400,556	30,368,982	Pension Plan and Employment Insurance administration		
Other government departments cost	141,644,497	100,483,017	(as per Treasury Board submission in 2006-2007)		
recoveries	388,243	796,789	Other	3,068,610	6,330,000
Sundries	170,433,296	131,648,788		53,717,105	53,603,188
				4,072,774,830	3,477,977,487
Sales of goods and information products—			Total other revenues	4,515,205,335	3,849,652,639
Sale of unclaimed goods, seals, etc.	37,800	38,586		174,056,134,095	166,963,122,038
Other fees and charges—			Total Ministry		
Administration charge disbursed payment instruments	1,033	887			
Deferred revenues	593,029	488,248			
Interest on other revenues—Other	5,925	21,531			

SECTION 5

2007-2008

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department

Canada Council for the Arts
Canadian Broadcasting Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and
Telecommunications Commission
Library and Archives of Canada
National Arts Centre Corporation
National Battlefields Commission
National Film Board
National Gallery of Canada
National Museum of Science and Technology
Public Service Commission
Public Service Labour Relations Board
Public Service Staffing Tribunal
Registry of the Public Servants Disclosure
Protection Tribunal
Status of Women—Office of the Co-ordinator
Telefilm Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	5.2
Ministry summary	5.10
Program activity	5.18
Transfer payments	5.22
Details of spendable amounts	5.29
Revenues	5.30

Department

Strategic Outcome

Canadians express and share their diverse cultural experiences with each other and the world.

Program Activity Descriptions

Creation of canadian content and performance excellence

Expressions of culture start with the creation of works and performances. Canadian Heritage fosters an environment where such creation happens and where creators are appropriately compensated for their work, reflecting linguistic duality and the diversity and richness of our country while achieving demonstrable levels of excellence. Such an environment is not a given. In particular, the segmentation of the relatively small Canadian cultural market, coupled with its traditional openness to foreign cultural products, imposes significant challenges to our creative output. Although excellence is what professional artists and high-performance athletes strive for, its achievement requires a sufficiently supportive structure, both domestically and internationally, at all levels of cultural and sport development. Canadian Heritage focuses on enabling creators to produce and athletes to perform by supporting the structures and cultural industries needed for high-quality works and performances.

Sustainability of cultural expression and participation

Cultural life rests on the continued existence of an intricate network of institutions, not-for-profit organizations, corporations, volunteers, professionals and audiences. Like any ecosystem, it thrives on a nurturing environment. It must adapt and renew itself. This network is both resilient – it relies on considerable dedication, experience and talent – and fragile – some crucial elements of the chain are vulnerable to investment patterns, market failures, foreign competition, technologi-

cal changes, labour strains and international trade rules and agreements. As an integral part of the network, Canadian Heritage fosters the sustainability of the many organizations, cultural industries, entrepreneurs, and artistic and athletic performance events comprising this rich ecosystem. It does so by assisting them to increase their capacity to attract investment, achieve adequate copyright protection, develop deeper roots within communities, seize international opportunities, maximize their human resource assets, practice sound business planning and build strong organizational partnerships. The Department supports sustainability by focusing its activities on both domestic and international fronts in the fields of arts, culture, heritage and sport.

Preservation of Canada's heritage

An integral part of sharing cultural experiences in Canada is the assurance to Canadians that their stories and heritage will be safeguarded for future generations. It is through the preservation and communication of Canada's heritage that the national context is understood, including the myriad stories and peoples' histories that continue to define the country. Canadian Heritage resources are also major community assets for connecting residents and for drawing tourists. Canadian Heritage plays a leading role in facilitating the preservation of and access to cherished cultural works and practices, including film, music, aboriginal languages, aboriginal stories and national cultural artifacts and archives.

Access and participation in Canada's cultural life

Cultural experiences depend on participation. In addition to an active involvement in the creative process itself, participation can take a considerable variety of forms: reading, attending exhibitions or performances, learning through the Internet, listening to radio, watching films or television, visiting heritage sites, etc. All forms of participation are essential links in the chain that permits continued production of Canadian works,

widespread appreciation of the richness of Canadian culture and sustainable revenues for cultural organizations. Canadian Heritage helps to create the conditions for a wide access to and participation in the various modes of cultural exchange. The Department focuses on exposing individuals and communities to the wide array of cultural experiences in Canada, bridging challenges such as distance, community size, language and ethno-cultural diversity. The primary vehicles for engaging Canadians in cultural participation are arts activities, mass media, and conveyors of heritage – whether virtually, or through objects, events or sites.

Strategic Outcome

Canadians live in an inclusive society built on inter-cultural understanding and citizen participation.

Program Activity Descriptions

Promotion of inter-cultural understanding

Seizing the benefits of diversity in Canada means that Canadians can understand and negotiate perspectives across their cultural differences. This requires deliberate efforts, particularly in a country like Canada where multiple lines of diversity risk fragmenting rather than uniting citizens. The result of ongoing efforts is a uniquely Canadian model recognized by many around the world. The Department of Canadian Heritage fosters inter-cultural understanding by generating opportunities for Canadians to share experiences and learn about each others' cultures. One of the ways this is done is through the promotion of linguistic duality and the learning of Canada's two official languages. The Department also supports multicultural initiatives that raise awareness about diverse cultural considerations in communities and that create spaces for dialogue among various groups. With attention to the unique opportunities generated by sport activities in Canada, the Department promotes diversity as a means of enhancing inter-cultural experiences and understanding.

Aboriginal and official languages communities play a uniquely important role in Canada as part of the fabric that has shaped Canadian society since its beginning. These communities face particular challenges, often finding themselves in minority situations with their distinct cultural contributions at risk. Canadian Heritage supports the development of aboriginal organizations with programs that build on the cultural strengths of Aboriginal peoples and help aboriginal communities and networks to thrive. Canadian Heritage also supports the development of official-language minority communities by enhancing their participation in different sectors of society and by working to ensure their vitality in all parts of the country.

Participation in community and civic life

An inclusive society means that all Canadians feel that they have a stake in their communities and their country; that they can participate and feel that their contribution matters. In a country as vast and culturally diverse as Canada, the Government has an important role to play in enabling this vitality and providing a fertile ground for all communities to reach their full potential. Canadian Heritage programs and activities contribute to this goal by helping to address some of the key impediments to community and civic participation. This is done through learning and awareness-building initiatives that educate Canadians about their country and their citizenship, both at home and abroad, while helping to educate the rest of the world about Canada. It is also achieved through the development of sport participation and volunteerism in communities. Youth programs generate opportunities, encourage participation and foster a sense of belonging for young Canadians at a time in their lives when they are first becoming aware of their civic responsibility. Targeted measures for ethno-cultural and ethno-racial communities assist these groups in overcoming their distinct participation challenges. Targeted measures for aboriginal communities, including aboriginal youth and women, ensure the

participation of Aboriginal peoples and build upon aboriginal cultures.

Canada Council for the Arts

Strategic Outcome

A vibrant and dynamic arts sector in Canada.

Program Activity Descriptions

Grants and services (individuals and organizations)

Provides grants and services to professional Canadian artists and arts organizations.

International promotion of Canadian arts and culture

International promotion of professional Canadian artists and arts organizations and the activities of the Canadian Commission for the United Nations Educational, Scientific and Cultural Organization (UNESCO).

Canadian Broadcasting Corporation

Strategic Outcome

A national public broadcasting service that is primarily Canadian in content and character.

Program Activity Descriptions

Television services

National, regional and local television broadcasting services in English and French.

Radio services

National, regional and local radio broadcasting services in English and French, and an international service, Radio Canada International.

Transmission and distribution of programs

The distribution of the national broadcasting service to virtually all parts of Canada through satellite, microwave and landlines. Included is the provision of the signal that delivers service to the individual radio and television receivers through CBC/SRC transmitters, payments to privately-owned affiliates carrying CBC/SRC programs, and facilities to delay or pre-release broadcasts as required in the different time zones of the country.

Newsworld

CBC Newsworld is an English-language news and information specialty service distributed through satellite and cable delivery. The incremental cost of its operations is funded from its revenues.

Réseau de l'information

Le Réseau de l'information is a French-language news and information specialty service distributed through satellite and cable delivery. The incremental cost of its operations is funded from its revenues.

Galaxie

A continuous music network for the home or business market, Galaxie is available by subscription on digital cable and satellite distribution and currently provides 45 different channels of CD-quality uninterrupted music, 24 hours a day.

Canadian Museum of Civilization

Strategic Outcome

Interest in, knowledge of, and appreciation and respect for human cultural achievements and human behaviour through collections of historical and cultural objects, exhibitions, programs and research reflecting a Canadian perspective.

Program Activity Descriptions

Collect and research

Manages, develops, conserves and undertakes research on the collections to enhance program delivery and augment the scientific knowledge base.

Exhibit, educate and communicate

Develops, maintains, and communicates exhibits, programs and activities to further knowledge, critical understanding, appreciation and respect for human cultural achievements and human behaviour.

Accommodation

Managing and maintaining all facilities and related security and hosting services.

Canadian Museum of Nature

Strategic Outcome

Interest in, knowledge of and appreciation and respect for the natural world through collections of natural history objects, public education programs and research reflecting a special but not exclusive perspective on Canada.

Program Activity Descriptions

Public education programmes

Develops and maintains exhibitions, programmes, electronic and print publications, the Museum's web site nature.ca and activities to foster an understanding of, and empathy with, nature.

Collections management

Develops, preserves and makes accessible collections of natural history specimens, objects and information

materials to meet the growing needs of both the public and private sectors for research, education and informed decision-making about the natural world.

Research

Explores the past and assists Canadians in preparing for the future by conducting both systematic and applied research, as well as by developing and maintaining networks and linkages with Canadian and international scientific communities.

Accommodation

Provides secure and functional facilities that meet all safety and building code requirements including a renovated museum facility that furthers the vision and mandate of the Museum.

Canadian Radio-television and Telecommunications Commission

Strategic Outcome

Broadcasting and telecommunications industries that contribute to Canada's cultural, economic and social prosperity.

Program Activity Descriptions

Regulation and supervision of the Canadian broadcasting industry

Supervise and regulate all aspects of the Canadian broadcasting system in order to implement the broadcasting policy set out in the *Broadcasting Act*.

Regulation and monitoring of the Canadian telecommunications industry

Ensure the implementation of Canadian telecommunications objectives set out in the *Telecommunications*

Act and to ensure that Canadian carriers provide telecommunications services and charge rates on terms that are just and reasonable, and do not unjustly discriminate or provide an unreasonable preference toward any person.

Library and Archives of Canada

Strategic Outcome

Current and future generations of Canadians have access to their documentary heritage.

Program Activity Descriptions

Managing the disposition of the Government of Canada records of continuing value

Through the issuance of records disposition authorities, the development of record-keeping advice, tools and guidance, and the provision of Federal Records Centre services for departments of the government of Canada, Library and Archives of Canada (LAC) enables and facilitates the management of information within federal agencies and ensures that government's archival and historical records are identified and appropriately preserved.

Managing the documentary heritage of interest to Canada

The building of national documentary resource for all aspects of the study of Canada is fundamental to the mandate of LAC. The LAC collection consists of published and unpublished materials in a variety of formats acquired through legal deposit, agreements with government institutions and selected private materials purchased or received by donation. To access the contents of collections, they must be described. Description can take many forms and provide various layers of access but is governed by nationally and internationally ac-

cepted codes of practice. At the same time, holdings are also described to meet Canadians' expectations for timely and equitable access. Once materials enter the LAC collection they are managed to ensure their long-term preservation and accessibility through policies, procedures and various programs including storage, conservation, restoration and copying. To fulfill its role as a permanent repository of the government records and publications, the LAC enters into agreements with government institutions to ensure that documents of historical and archival value are eventually transferred to LAC. LAC also provides advice to assist government institutions in fulfilling their obligations under Sections 12 and 13 of the *Library and Archives of Canada Act*.

Making the documentary heritage known and accessible for use

All materials that become part of the LAC collection are intended for use by those interested in Canada. LAC provides information and services including consultation, research and lending, across multiple channels to facilitate access to the documentary heritage to a wide variety of clients. It also establishes programs, such as the Portrait Gallery of Canada, and encourages or organizes programs such as exhibitions, publications and performances, to make known and interpret the documentary heritage. LAC also provides information resources and standards such as the national catalogue and supports the infrastructure necessary to ensure its accessibility to those interested in Canada.

National Arts Centre Corporation

Strategic Outcome

Strong and dynamic performing arts in the National Capital Region and across Canada.

Program Activity Descriptions

Programming

Performing arts programming in music, English theatre, French theatre, dance and other forms of programming, as well as programming support services.

Accommodation

Operating and maintaining the National Arts Centre.

National Battlefields Commission

Strategic Outcome

Prestigious, accessible, safe and educational historic and urban sites.

Program Activity Descriptions

Conservation

As part of this activity, the National Battlefields Commission preserves the legacy of the Battlefields Park for future generations by maintaining infrastructures, the horticultural landscape and a protected site for Canadian and foreign users and visitors.

Development

The purpose of this activity is to showcase the history of the site and its cultural, recreational and natural treasures so as to emphasize its dual role as a historical and a city park. In support of this activity, the National Battlefields Commission carries out improvements, welcomes visitors, puts on exhibits and activities, provides public services and disseminates information to users and visitors from both Canada and abroad.

National Film Board

Strategic Outcome

Canadians have a better understanding of Canada and the world through the production of and accessibility to relevant, challenging and innovative audiovisual works.

Program Activity Descriptions

Production of audiovisual works

The National Film Board (NFB) is a fully integrated organization that combines production, distribution, technical support, research and development, outreach, access and conservation activities in many, if not most, of its initiatives, that results in a script to screen and beyond approach.

The NFB is engaged in the production of socially and culturally relevant films about major issues that are central to the lives of Canadians. Since the 1940s, the NFB has developed and continues to develop an expertise in film production in Canada. Experimentation in form, technological innovation and cinematographic treatment are essential to bold media-making and related technical innovation and support.

The production activity includes the conceptualization, research, development, production and social marketing of documentaries, animation film and new media content, as well as other emerging forms. In fact, this activity is more than mere production; it is the programming activity by which films are planned, produced and used by the public as social tools of knowledge building, media awareness, social innovation and citizen engagement.

Through this activity, the NFB plays a significant role in the identification, development and mentorship of talent and creative skills; for this, it engages in filmmaker support, making it an incubator of new talent.

Furthermore, the NFB delivers on its national and international mandate of producing, distributing and promoting films designed to interpret Canada to Canadians and to other nations by the work of its international co-production unit and the coordination of NFB relevant cultural activities.

Distribution of audiovisual works

The NFB's mandate includes distributing its products as widely as possible to Canadian and foreign audiences. Using the means of the marketplace to reach its audiences, the NFB maximizes its revenues. Distribution activities include: commercializing audiovisual catalogues and well established stock shot library; developing and diversifying markets for NFB products in Canada and abroad; repackaging for specific markets; offering quality client service delivery; expanding its holdings through acquisitions or partnership agreements; and undertaking market research. Through its distribution activities, the NFB develops strategic cooperation with the public and private sectors in Canada and abroad.

Accessibility and outreach

Access and outreach activities connect Canadians with relevant media resources to foster citizen engagement through lifelong learning. This is achieved by increasing the presence and use of primary and secondary materials from the extensive NFB collection in various learning channels and creating new networks where none exist; enabling media literacy for all Canadians; and encouraging Canadians to make full use of the collection. Access and outreach activities also consist of ensuring the on-going access to the NFB collection through the management of the collection's conservation, indexing, and cataloguing and restoration, and making it more accessible for future generations through innovative use of new technologies and partnerships, such as on-line film libraries, on-line learning centres for schools and digital consultation centres.

National Gallery of Canada

Strategic Outcome

Interest in, knowledge of and appreciation and respect for visual art through collections of historic and contemporary works of art, programs and research that reflect a special but not exclusive perspective on Canada.

Program Activity Descriptions

Collections

To acquire, preserve, research and document historic and contemporary works of art in order to represent and present arts heritage. It includes curatorial research, acquisitions and preservation.

Outreach

To foster broad access nationally and internationally to the Gallery's collection, research, exhibitions and expertise. It includes exhibitions, both in the National Capital Region and other venues in Canada and abroad, educational programming and publications, communications and marketing activities designed to reach as wide an audience as possible.

Accommodation

To provide secure and suitable facilities, which are readily accessible to the public, for the preservation and exhibition of the national collections.

National Museum of Science and Technology

Strategic Outcome

Interest in, knowledge of and appreciation and respect for science and technology through collections of scientific and technological objects, programs and research reflecting a Canadian perspective.

Outreach activities include consultation centres and cinemas in Montreal and in Toronto, collections in part-public library systems in all regions of Canada, regular public screenings from coast to coast, a membership program, on-line film libraries, workshops for the public young and old, as well as master classes and a comprehensive Web site which integrate interactive productions and provide opportunities for dialogue and knowledge sharing. These activities serve to identify, establish, build and sustain deep and continuing relationships with Canadians in communities across Canada, and secondarily, around the world. They serve to strengthen the NFB brand, and alternatively, Canadians' knowledge and understanding of Canadians and Canada's place in the world.

Research and advisory services

The NFB is mandated to engage in research in film activity and to make available the results and to advise the Governor in Council in connection with film activities. This activity applies to research connected to filmmaking and the film industry and conducting technical and development projects to advance the art and science of filmmaking. The NFB maintains an environment dedicated to excellence and innovating that is conducive to incubating and prototyping new initiatives, industry collaboration and nurturing new avenues for creativity in the audiovisual form.

Revolving fund

The Estimates are based on cash requirements for the NFB over the fiscal year and the revolving fund is used to pay for the Board's expenses calculated on an accrual basis.

Program Activity Descriptions

Heritage preservation

Heritage preservation includes two main components, collection management, which includes preservation and conservation, and research, which comprises those activities contributing to the building of a knowledge base about the scientific and technological heritage of Canada. The Corporation, as the only comprehensive science- and technology-collecting institution in Canada, has a special responsibility for the development of a Canadian national collection. In view of the breadth of the potential subject matter to be covered, critical choices must be made in determining collection content and priorities. Collection development activities assist the Corporation in making informed decisions on collection content, while collection management activities encompass the activities required to manage the objects accessioned into the collection. The Corporation has identified seven major subject areas on which it will focus its research activities. These are: aviation, communications, manufacturing, natural resources, renewable resources including agriculture, scientific instrumentation and transportation.

Sharing knowledge

The Corporation seeks to engage Canadians in discovering, considering and questioning past and present developments in science and technology, and their impact on society and individuals. The Corporation fosters a sense of identity and belonging for all Canadians, as well as pride in Canada's scientific and technological history and achievements. It also encourages active and informed participation by Canadians in the future development of our technological society. The primary reason for interpreting Canada's scientific and technological heritage is to provide Canadians with meaningful information about themselves and Canada. Just as the Transformation of Canada theme directs research

and collection activities, it likewise guides the Corporation in its knowledge dissemination activities. These typically depict the historical development of science and technology, provide information on the objects in the collection and review the relationships between science, technology and Canadian society. The Corporation disseminates knowledge to its audiences in three primary ways: through its public facilities, its Web sites and its publications.

Accommodation

Facilities are an integral part of museum operations. They do more than house staff; they also provide a venue for the public, and housing for the collection. Facilities have a profound effect on museum visitation. Appropriate museum architecture attracts visitors, contributes to the atmosphere and becomes a symbol of the institution's mandate. A large portion of comments by visitors allude to their satisfaction or dissatisfaction with the quality of the facilities and their related services.

Public Service Commission

Strategic Outcome

A highly competent, non-partisan and representative Public Service, able to provide service in both official languages, in which appointments are based on the values of fairness, access, representativeness and transparency.

Program Activity Descriptions

Appointment integrity and political neutrality

The Appointment integrity and political neutrality activity develops and maintains a policy and regulatory framework for safeguarding the integrity of public service staffing and ensuring political neutrality. This

activity includes establishing policies and standards, providing advice, interpretation and guidance and administering delegated and non-delegated appointment authorities.

Oversight of integrity of staffing and political neutrality

The Oversight of integrity of staffing and political neutrality activity provides an accountability regime for the implementation of the appointment policy and regulatory framework for safeguarding the integrity of public service staffing and ensuring political neutrality. This activity includes monitoring departments and agencies' compliance with legislative requirements, conducting audits, studies and evaluations, carrying out investigations, and reporting to Parliament on the integrity of public service staffing.

Staffing services and assessment

The Staffing services and assessment activity develops and maintains the systems that link Canadians and public servants seeking employment opportunities in the federal public service with hiring departments and agencies. It provides assessment-related products and services in the form of research and development, consultation, assessment operations and counselling for use in recruitment, selection and development throughout the federal public service. This activity also includes delivering staffing services, programs and products to departments and agencies, to Canadians and public servants, through client service units located across Canada.

Public Service Labour Relations Board

Strategic Outcome

Harmonious labour relations in the federal public and parliamentary service.

Program Activity Descriptions

Administration of collective bargaining and grievance adjudication systems, including mediation, and compensation research and analysis

The Public Service Labour Relations Board administers the adjudication systems in the federal public and parliamentary services. Board members administer the legislation by holding grievance adjudication and complaint hearings throughout Canada. Grievances referred to the Board arise from the application or interpretation of a collective agreement or an arbitral award, or from the imposition of major disciplinary actions before the Board include arbitration, conciliation through public interest commissions, mediation, compensation research and analysis, applications for certification, revocation of certification, displacement, complaints of unfair labour practices, identification of positions whose duties are of a managerial and confidential nature, essential services agreements, determination of successor rights, enforcement of obligations of employer and employee organization, and complaints of disciplinary actions or discrimination that resulted from federal employees having exercised their rights relating to workplace health and safety under Part II of the Canada Labour Code.

Public Service Staffing Tribunal

Strategic Outcome

Contribute to a competent, non-partisan and representative Public Service through impartial and timely disposition of disputes related to the internal staffing and lay-off processes in the Government of Canada.

Program Activity Descriptions

Processing of complaints relating to the appointment, revocation and lay-off provisions under the Public Service Employment Act

Pursuant to the new *Public Service Employment Act*, the mandate of the Public Service Staffing Tribunal (the "Tribunal") is to consider and dispose of complaints stemming from an internal appointment, the implementation of a corrective measure ordered by the Tribunal, the revocation of an appointment or a lay-off. In considering whether a complaint relating to an internal appointment or a lay-off is substantiated, the Tribunal may interpret and apply the *Canadian Human Rights Act*. If the Tribunal finds that the complaint is founded, it may order that compensation be paid. The Tribunal may also provide mediation services at any stage of a proceeding in order to resolve a complaint.

Registry of the Public Servants Disclosure Protection Tribunal

Strategic Outcome

Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Program Activity Descriptions

Reprisal hearings program

The Registry of the Public Servants Disclosure Protection Tribunal supports the Tribunal in fulfilling its mandate by supporting the effective management of the Tribunal's hearing processes, including by receiving documents, processing cases, maintaining Tribunal records, providing logistical support, providing legal and policy support, orientation and training to Tribunal members and informing clients of Tribunal procedures and directives.

Status of Women—Office of the Co-ordinator

Strategic Outcome

Gender equality and the full participation of women in the economic, social, cultural and political life of Canada.

Program Activity Descriptions

Promote equitable public policy

To influence the development of government policies, research, programs and services that take into account the diversity of women's perspectives and realities. This serves to assist the Government in developing and implementing federal initiatives that narrow gaps between women and men and expand opportunities for women.

Build knowledge and organizational capacity on gender equality

To develop the knowledge and capacity of a number of stakeholders so that they are better informed and able to address gender-based issues of significance to Canadian society in a coordinated manner.

Telefilm Canada

Strategic Outcome

Canadians have access to high quality popular Canadian audio-visual productions.

Program Activity Descriptions

Canada Feature Film Fund

The Canada Feature Film Fund (CFFF) is the primary instrument of the federal government's Canadian Feature Film Policy, entitled *From Script to Screen*. The objective of the policy, and of the CFFF, is to capture

5% of the domestic box office by the end of fiscal year 2005-2006. The Fund provides assistance for screenwriting, project development, production, marketing and versions of Canadian feature films that have high box office potential in Canada. In administering the CFFF, Telefilm seeks to support the development, production and marketing of compelling, distinctively Canadian feature films that reflect Canadian society, including its cultural diversity.

The financial assistance provided by Telefilm Canada is intended to contribute to the overall growth, and professional and economic development of the Canadian film industry. Telefilm's financial participation may be provided in various forms: investments, conditionally repayable advances, loans, loan guarantees, grants or corporate envelopes. The majority of Telefilm Canada's activity centres on investments in individual projects based on a rigorous project selection process. As an investor, Telefilm Canada shares the risks and eventual revenues of the productions it participates in financially.

The CFFF is the subject of a Memorandum of Understanding between Telefilm Canada and the Department of Canadian Heritage. Under the terms of the Memorandum of Understanding, a minimum of one-third of funds are reserved for French-language projects.

Professional development and complementary activities

This program activity is intended to complement Telefilm Canada's support to feature film and television production-related activity, by supporting activities that enhance the overall environment and conditions in which Canadian feature films and television programs are produced, promoted, sold and distributed.

Support in the form of grants is provided to Canadian feature film and television festivals and to Canadian film and television award shows, to raise the profile of Canadian productions with Canadian audiences. In addition, support in the form of grants is extended to industry professionals to attend international festivals and markets, and for professional development initiatives.

Other activities

This program activity refers to all programs administered by Telefilm Canada pursuant to contribution agreements or other agreements with the Department of Canadian Heritage. They support Telefilm Canada's audience-and-building-capacity objectives.

Telefilm Canada has two contribution agreements with the Department of Canadian Heritage. They provide Telefilm Canada with the financial resources to administer the following two funds: The Canada New Media Fund and the National training schools program. In addition, Telefilm Canada administers Canada's international co-production agreements and recommends certification of international co-productions.

Ministry Summary

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$
...	252,110,000	...	...	252,110,000	1			
...	...	5,943,009	...	5,943,009	1a			
...	23,673	23,673				
...	548,659	548,659				
...	1,252,000	1,252,000				
...	12,797,947	12,797,947				
...	4,187,908	4,187,908				
...				
...	(516,600)	(516,600)				
...	(2,995,981)	(2,995,981)				
...				
...	(154,800)	(154,800)				
...				
...	(30,000)	(30,000)				
...				
...	(242,105)	(242,105)				
...				
...	(100,000)	(100,000)				
...	(19,801)	(19,801)				
...	(325,000)	(325,000)				
...	(10,000)	(10,000)				
...	252,110,000	5,943,009	14,415,900	272,468,909	Total—Vote 1	246,013,297	26,455,612	226,986,786
...	1,080,643,000	...	...	1,080,643,000	5			
...	5a			
...	...	81,745,209	...	81,745,209	5b			
...				
...	2,995,981	2,995,981	1			
...	200,000	200,000				
...				
...	800,000	800,000				
...	200,000	200,000				
...				
...	112,000	112,000				

Transfer to: Vote 1 (Citizenship and Immigration)

Vote 1 (Fisheries and Oceans)

Vote 1 (Industry)

Vote 5 (Health)

Vote 5 (Human Resources and Skills Development)

Vote 5 (Western Economic Diversification)

Vote 10

Vote 10 (Agriculture and Agri-Food)

Vote 10 (Foreign Affairs and International Trade)

Vote 10 (Indian Affairs and Northern Development)

Vote 20 (Health)

Vote 25 (Indian Affairs and Northern Development)

Vote 40 (Health)

Vote 50

Vote 85 (Industry)

Vote 105

Total—Vote 5

Salaries of the Lieutenant Governors (*Salaries Act*)Payments under the *Lieutenant Governors Superannuation Act*

Supplementary retirement benefits—Former Lieutenant Governors

Minister of Canadian Heritage—Salary and motor car allowance

Contributions to employee benefit plans

Spending of proceeds from the disposal of surplus Crown assets

Total Department—Budgetary

Canada Council for the Arts

Payments to the Canada Council for the Arts

Transfer of \$480,000 from Canadian Heritage

Vote 5

Transfer from: Vote 5

TP Vote 15 ⁽¹⁾

Transfer to Vote 1

Total—Vote 10

Total Agency—Budgetary

...	...	...	...	(222,500)	(222,500)
...	...	...	...	(62,500)	(62,500)
...	...	...	...	(15,323)	(15,323)
...	...	...	...	(89,998)	(89,998)
...	...	...	...	(80,000)	(80,000)
...	...	...	...	(49,500)	(49,500)
...	...	...	...	(480,000)	(480,000)
...	...	...	...	(400,000)	(400,000)
...	...	...	...	(50,000)	(50,000)
...	...	...	...	(2,076,267)	(2,076,267)
...	...	...	...	(52,591)	(52,591)
...	...	...	...	(4,934,750)	(4,934,750)
...	...	...	...	(35,000)	(35,000)
...	...	...	...	(342,640)	(342,640)
...	(671,938)	(671,938)
...	(550,000)	(550,000)
...	1,080,643,000	81,745,210	(5,805,026)	1,156,583,184	1,156,583,184

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10a

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480,000

5,000

(23,673)

181,782,578

181,782,578

1,117,027,140

39,556,044

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1,149,147,249

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1,128,700

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905,999

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236,113

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75,709

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24,954,430

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7,018

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32,348

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66,011,656

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1,403,442,004

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1,391,564,846

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181,782,577

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171,418,250

...

181,782,577

...

171,418,250

...

Ministry Summary—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			\$	\$
\$	\$	\$	\$	\$	\$	\$	\$
...	948,321,000	...	...	948,321,000	15	Canadian Broadcasting Corporation	
...	...	60,000,000	...	60,000,000	15a	Payments to the Canadian Broadcasting Corporation for operating expenditures	
...	...	...	9,000	9,000		Payments to the Canadian Broadcasting Corporation for operating expenditures	
...	...	...	(18,766,000)	(18,766,000)		Transfer from TB Vote 15 ⁽¹⁾	
...	948,321,000	60,000,000	(18,757,000)	989,564,000		Transfer to Vote 25	
...	...	...	...	...		Total—Vote 15	974,323,000
...	4,000,000	...	...	4,000,000	20	Payments to the Canadian Broadcasting Corporation for working capital	
...	91,632,000	...	...	91,632,000	25	Payments to the Canadian Broadcasting Corporation for capital expenditures	4,000,000
...	...	1	...	1	25b	Transfer of \$18,766,000 from Canadian Heritage Vote 15	
...	...	...	18,766,000	18,766,000		Transfer from Vote 15	
...	91,632,000	1	18,766,000	110,398,001		Total—Vote 25	135,730,000
...	1,043,953,000	60,000,001	9,000	1,103,962,001		Total Agency—Budgetary	1,114,053,000
...	61,136,000	...	...	61,136,000	30	Canadian Museum of Civilization	
...	...	725,400	...	725,400	30a	Payments to the Canadian Museum of Civilization for operating and capital expenditures	
...	...	...	5,000	5,000		Payments to the Canadian Museum of Civilization for operating and capital expenditures	
...	...	...	542,897	542,897		Transfer from: TB Vote 15 ⁽¹⁾	
...	...	...	...	...		TB Vote 23 ⁽¹⁾	
...	61,136,000	725,400	547,897	62,409,297		Total—Vote 30	61,961,292
...	61,136,000	725,400	547,897	62,409,297		Total Agency—Budgetary	61,961,292
...	84,221,000	...	...	84,221,000	35	Canadian Museum of Nature	
...	...	...	...	...	35a	Payments to the Canadian Museum of Nature for operating and capital expenditures	
...	...	720,000	...	720,000		Payments to the Canadian Museum of Nature for operating and capital expenditures	

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	35,215,575	...	...	35,215,575	50	National Arts Centre Corporation			
...	...	20,368,000	...	20,368,000	50a	Payments to the National Arts Centre Corporation			
...	...	...	342,640	342,640		Transfer of \$342,640 from Canadian Heritage			
...	...	...	5,000	5,000		Vote 5			
...	35,215,575	20,368,000	347,640	55,931,215		Transfer from: Vote 5			
...	...	...	...	...		TB Vote 15 ⁽¹⁾			
...	...	...	...	...		Total—Vote 50			
...	35,215,575	20,368,000	347,640	55,931,215		55,931,215	...	...	56,465,323
...	35,215,575	20,368,000	347,640	55,931,215		55,931,215	...	...	56,465,323
National Battlefields Commission									
...	11,208,000	...	...	11,208,000	55	Program expenditures			
...	...	1	...	...	55a	Transfer of \$325,000 from Canadian Heritage			
...	...	...	325,000	325,000		Vote 1			
...	...	...	4,000	4,000		TB Vote 15 ⁽¹⁾			
...	...	...	343,359	343,359		TB Vote 22 ⁽¹⁾			
...	11,208,000	1	672,359	11,880,360		Total—Vote 55			
...	1,600,000	...	103,696	1,703,696	(S)	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>			
...	433,000	...	10,971	443,971	(S)	Contributions to employee benefit plans			
...	13,241,000	1	787,026	14,028,027		10,778,820	1,101,540	...	7,434,142
...	...	...	...	...		1,703,693	3	...	1,623,036
...	...	...	...	...		443,971	...	...	410,180
...	...	...	...	...		12,926,484	1,101,543	...	9,467,358
National Film Board									
...	67,118,000	...	...	67,118,000	60	National Film Board Revolving Fund—Operating expenditures			
...	...	...	158,000	158,000		Transfer from: TB Vote 10 ⁽¹⁾			
...	...	...	188,000	188,000		TB Vote 15 ⁽¹⁾			
...	...	...	3,656,200	3,656,200		TB Vote 22 ⁽¹⁾			
...	...	...	844,710	844,710		TB Vote 23 ⁽¹⁾			
...	67,118,000	...	4,846,910	71,964,910		Total—Vote 60			
5,976,885	...	...	...	5,976,885	(S)	National Film Board Revolving Fund			
...	...	...	...	...		71,167,332	797,578	...	68,435,834
...	...	...	...	...		...	...	5,976,885	...
5,976,885	67,118,000	...	4,846,910	77,941,795		71,167,332	797,578	5,976,885	68,435,834
National Gallery of Canada									
...	38,752,000	...	...	38,752,000	65	Payments to the National Gallery of Canada for operating and capital expenditures			

Ministry Summary—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments, warrants and transfers	Total available for use	Vote	Spending of proceeds from the disposal of surplus Crown assets	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
	\$	\$	\$	\$							\$	\$	
...	...	...	...	...	141	141	(S)	...	\$ 141	...	\$	\$ 472
...	11,405,000	2,548,500	1,227,741	...	15,181,241	...	Total Agency—Budgetary	11,726,710	3,454,531	...	10,376,817	...	
...	4,451,000	...	...	...	4,451,000	90	Public Service Staffing Tribunal	...	...	...	2,903,112	...
...	...	...	30,000	...	30,000	90	Program expenditures	...	...	...	312,782	...
...	...	...	235,500	...	235,500	90	Transfer from: TB Vote 15 (1)	...	...	...	...	...
...	...	...	...	...	...	90	TB Vote 22 (1)	...	...	...	...	...
...	4,451,000	...	265,500	...	4,716,500	(S)	Total—Vote 90	3,901,673	814,827	...	...	...
...	509,000	...	(106,743)	...	402,257	(S)	Contributions to employee benefit plans	402,257	...	...	...	...
...	...	...	11	...	11	(S)	Spending of proceeds from the disposal of surplus Crown assets	11	...	...	...	...
...	4,960,000	...	158,768	...	5,118,768	...	Total Agency—Budgetary	4,303,941	814,827	...	3,215,894	...	
...	...	1,643,600	...	...	1,643,600	93a	Registry of the Public Servants Disclosure Protection Tribunal (1)	964,672	678,928	...	...	...
...	...	...	37,161	...	37,161	(S)	Program expenditures	37,161	...	...	...	...
...	...	...	...	...	...	(S)	Contributions to employee benefit plans	...	...	...	...	...
...	...	1,643,600	37,161	...	1,680,761	...	Total Agency—Budgetary	1,001,833	678,928	...	...	...
...	6,958,000	...	...	...	6,958,000	95	Status of Women—Office of the Co-ordinator	...	...	...	...	...
...	...	478,726	...	...	478,726	95a	Operating expenditures	...	...	...	11,137,431	...
...	...	1,829,170	...	...	1,829,170	95b	Operating expenditures	...	...	...	...	...
...	...	...	62,000	...	62,000	95b	Operating expenditures	...	...	...	...	...
...	...	...	574,450	...	574,450	95b	Transfer from: TB Vote 15 (1)	...	...	...	...	...
...	...	...	343,904	...	343,904	95b	TB Vote 22 (1)	...	...	...	...	...
...	...	...	...	...	...	95b	TB Vote 23 (1)	...	...	...	...	...
...	6,958,000	2,307,896	980,354	...	10,246,250	100	Total—Vote 95	8,419,738	1,826,512	...	...	...
...	11,950,000	...	...	...	11,950,000	100a	Grants and contributions	...	...	...	...	...
...	...	4,500,000	...	...	4,500,000	100a	Grants and contributions	...	...	...	...	...
...	...	1,700,000	...	...	1,700,000	100b	Grants and contributions	...	...	...	...	...
...	11,950,000	6,200,000	...	...	18,150,000	101a	Total—Vote 100	15,217,326	2,932,674	...	11,592,766	...
...	...	...	...	...	...	101a	To forgive a debt due by the Native Women's Association of Canada to Her Majesty in right of Canada amounting to \$708,332	708,332	...	...	...	...

Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Creation of Canadian content and performance excellence	43,220,002	38,663,805	...	...	307,474,138	304,137,112	...	...	...	...	350,694,140	342,800,917
Sustainability of cultural expression and participation	59,007,925	64,397,439	...	...	203,581,616	184,647,154	3,414,826	3,518,362	...	...	259,174,715	245,526,231
Preservation of Canada's heritage	23,175,410	24,421,505	...	...	19,767,716	19,767,716	905,000	408,683	...	...	42,038,126	43,780,338
Access and participation in Canada's cultural life	63,534,943	45,238,415	...	...	127,949,824	123,494,895	1,000,000	1,392,781	...	...	190,484,767	167,340,529
Promotion of inter-cultural understanding	14,454,962	18,406,338	...	...	118,317,167	118,315,452	...	...	...	...	132,772,129	136,721,790
Community development and capacity-building	17,634,461	13,903,224	...	...	234,072,251	233,997,157	...	...	...	...	251,706,712	247,900,381
Participation in community and civic life	84,370,496	73,911,861	...	...	146,335,417	133,582,599	...	...	...	...	230,705,913	207,494,460
Sub-total	305,398,199	278,942,587	...	...	1,157,498,129	1,117,942,085	5,319,826	5,319,826	...	...	1,457,576,502	1,391,564,846
Revenues netted against expenditures	(5,319,826)	(5,319,826)	...	...	...	...	(5,319,826)	(5,319,826)	...	...	...	...
Total Department—Budgetary	300,078,373	273,622,761	...	...	1,157,498,129	1,117,942,085	...	...	...	...	1,457,576,502	1,391,564,846
Canada Council for the Arts—Budgetary	181,782,578	181,782,577	...	...	...	...	...	...	...	...	181,782,578	181,782,577
Canadian Broadcasting Corporation—Budgetary	1,103,962,001	1,103,962,000	...	...	...	...	...	...	...	...	1,103,962,001	1,103,962,000
Canadian Museum of Civilization—Budgetary	62,409,297	62,409,297	...	...	...	...	...	...	...	...	62,409,297	62,409,297
Canadian Museum of Nature—Budgetary	85,091,570	85,091,570	...	...	...	...	...	...	...	...	85,091,570	85,091,570
Canadian Radio-television and Telecommunications Commission												
Regulation and supervision of the Canadian broadcasting industry	28,911,910	29,018,482	...	...	...	...	20,650,212	20,650,212	...	...	8,261,698	8,368,270

Sub-total	27,594,575	26,625,045	...	...	19,551,888	19,551,888	...	...	8,042,687	7,073,157
Revenues netted against expenditures	56,506,485	55,643,527	...	...	40,202,100	40,202,100	...	...	16,304,385	15,441,427
	(40,202,100)	(40,202,100)	...	...	(40,202,100)	(40,202,100)	...	...	...	...
Total Agency—Budgetary	16,304,385	15,441,427	...	...	...	...	...	...	16,304,385	15,441,427
Library and Archives of Canada										
Managing the disposition of the Government of Canada records of continuing value	15,299,166	13,588,014	...	...	...	...	...	...	15,299,166	13,588,014
Managing the documentary heri- tage of interest to Canada	74,655,118	68,874,033	...	...	37,503	36,822	...	...	74,692,621	68,910,855
Making the documentary heri- tage known and accessible for use	67,500,586	37,492,511	...	...	3,010,000	2,906,294	550,000	441,718	...	69,960,586
Sub-total	157,454,870	119,954,558	...	...	3,047,503	2,943,116	550,000	441,718	...	159,952,373
Revenues netted against expenditures	(550,000)	(441,718)	...	...	...	...	(550,000)	(441,718)	...	...
Total Agency—Budgetary	156,904,870	119,512,840	...	...	3,047,503	2,943,116	...	...	159,952,373	122,455,956
National Arts Centre Corporation— Budgetary										
	55,931,215	55,931,215	...	...	...	...	...	...	55,931,215	55,931,215
National Battlefields Commission										
Conservation	10,245,216	7,850,661	...	...	...	...	...	...	10,245,216	7,850,661
Development	3,782,811	5,075,823	...	...	...	...	...	...	3,782,811	5,075,823
Total Agency—Budgetary	14,028,027	12,926,484	...	...	...	...	...	...	14,028,027	12,926,484
National Film Board										
Production of audiovisual works	53,718,910	47,919,571	...	...	152,745	104,700	2,133,000	1,151,059	...	51,738,655
Distribution of audiovisual works	8,313,000	7,757,902	...	...	...	...	5,811,000	5,266,620	...	46,873,212
Accessibility and outreach	13,971,000	14,347,089	...	...	97,255	96,663	177,000	470,124	...	2,491,282
Research and advisory services	4,005,000	7,845,349	...	...	...	...	172,000	16,139	...	13,891,255
Revolving fund	5,976,885	...	...	...	...	...	...	...	...	3,833,000
Sub-total	85,984,795	77,869,911	...	...	250,000	201,363	8,293,000	6,903,942	...	7,829,210
Revenues netted against expenditures	(8,293,000)	(6,903,942)	...	...	...	...	(8,293,000)	(6,903,942)	...	5,976,885
Total Agency—Budgetary	77,691,795	70,965,969	...	...	250,000	201,363	...	...	77,941,795	71,167,332
National Gallery of Canada— Budgetary										
	51,911,924	51,911,924	...	...	...	...	...	...	51,911,924	51,911,924
National Museum of Science and Technology— Budgetary										
	32,126,287	32,126,287	...	...	...	...	...	...	32,126,287	32,126,287

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Service Commission												
Appointment integrity and political neutrality	19,684,101	16,993,169	...	...	...	...	...	...	...	...	19,684,101	16,993,169
Oversight of integrity of staffing and political neutrality	32,488,391	28,489,476	...	...	...	...	...	...	...	...	32,488,391	28,489,476
Staffing services and assessment	68,333,731	66,765,441	...	...	...	...	9,500,000	9,367,010	...	...	58,833,731	57,398,431
Sub-total	120,506,223	112,248,086	...	...	...	...	9,500,000	9,367,010	...	...	111,006,223	102,881,076
Revenues netted against expenditures	(9,500,000)	(9,367,010)	...	...	...	...	(9,500,000)	(9,367,010)	...	...	...	...
Total Agency—Budgetary	111,006,223	102,881,076	...	...	...	...	...	...	...	...	111,006,223	102,881,076
Public Service Labour Relations Board												
Administration of collective bargaining and grievance adjudication systems, including mediation, and compensation research and analysis	15,181,241	11,726,710	...	...	...	...	...	...	...	...	15,181,241	11,726,710
Total Agency—Budgetary	15,181,241	11,726,710	...	...	...	...	...	...	...	...	15,181,241	11,726,710
Public Service Staffing Tribunal												
Processing of complaints relating to the appointment, revocation and lay-off provisions under the <i>Public Service Employment Act</i>	5,118,768	4,303,941	...	...	...	...	...	...	...	...	5,118,768	4,303,941
Total Agency—Budgetary	5,118,768	4,303,941	...	...	...	...	...	...	...	...	5,118,768	4,303,941
Registry of the Public Servants Disclosure Protection Tribunal⁽¹⁾												
Reprisal hearings program	1,680,761	1,001,833	...	...	...	...	...	...	...	...	1,680,761	1,001,833
Total Agency—Budgetary	1,680,761	1,001,833	...	...	...	...	...	...	...	...	1,680,761	1,001,833

Status of Women—Office of the
Co-ordinator

Promote equitable public policy	2,332,300	1,967,325	...	...	...	...	...	...	2,332,300	1,967,325
Build knowledge and organi- zational capacity on gender equality	9,567,902	8,106,071	...	...	18,150,000	15,217,326	...	...	27,717,902	23,323,397
Total Agency—Budgetary	11,900,202	10,073,396	...	...	18,150,000	15,217,326	...	...	30,050,202	25,290,722
Telefilm Canada										
Canada Feature Film Fund	100,441,100	100,433,148	...	...	...	...	...	...	100,441,100	100,433,148
Professional development and complementary activities	4,762,201	4,770,153	...	...	...	...	...	...	4,762,201	4,770,153
Total Agency—Budgetary	105,203,301	105,203,301	...	...	...	...	...	...	105,203,301	105,203,301
Total Ministry— Budgetary	2,388,312,818	2,300,874,608	...	...	1,178,945,632	1,136,303,890	...	...	3,567,258,450	3,437,178,498

(1) Registry of the Public Servants Disclosure Protection Tribunal is a new agency.

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
...	27,000,000	...	(1,399,200)	25,600,800	25,313,598	287,202	...	25,300,000
Creation of canadian content and performance excellence Grants to the Athlete assistance program								
...	14,884,420	...	...	14,884,420	14,884,417	3	...	14,884,420
...	2,000,000	...	(541,909)	1,458,091	1,438,391	19,700	...	516,495
...	750,000	...	(750,000)	...	...	...	...	587,000
...	5,000,000	...	(271,048)	4,728,952	4,674,105	54,847	...	4,105,062
...	...	...	...	...	...	...	...	530,134
...	22,634,420	...	(1,562,957)	21,071,463	20,996,913	74,550	...	20,623,111
Access and participation in Canada's cultural life								
...	3,000,000	...	(2,581,991)	418,009	418,009	...	...	250,651
...	6,500,000	...	(3,388,529)	3,111,471	3,111,471	...	...	...
...	500,000	...	(476,000)	24,000	24,000	...	...	...
...	45,400,000	...	...	45,400,000	45,400,000	...	...	45,400,000
...	2,500,000	...	(1,349,962)	1,150,038	1,150,038	...	...	1,602,257
...	3,000,000	...	(1,223,260)	1,776,740	1,714,913	61,827	...	1,488,447
...	2,315,000	...	(2,315,000)	...	...	...	...	...
...	63,215,000	...	(11,334,742)	51,880,258	51,818,431	61,827	...	48,741,355
Promotion of inter-cultural understanding								
...	5,599,842	...	(5,055,030)	544,812	544,575	237	...	165,204
...	...	...	...	...	...	...	...	15,000,000
...	5,599,842	...	(5,055,030)	544,812	544,575	237	...	15,165,204

Community development and capacity-building

Grants to organizations, associations and institutions to promote the vitality and long-term development of official-language minority communities through the Development of official-language communities program

...	35,644,933	...	(28,493,383)	7,151,550	7,151,550	...	...	5,224,229
...	5,427,650	...	(4,933,788)	493,862	334,407	159,455	...	612,547
...	1,570,075	...	(18,841)	1,551,234	...	1,551,234	...	...
...	1,350,000	...	(804,711)	545,289	...	...	...	561,626
...	100,000	...	(100,000)	...	...	...	...	85,900
...	200,000	...	(72,557)	127,443	...	...	...	94,649
...	200,000	...	(200,000)	...	...	...	...	...
...	5,500,000	...	(3,339,764)	2,160,236	2,158,192	2,044	...	2,064,720
...	77,590	...	...	77,590	77,590	...	...	77,590
...	57,071	...	...	57,071	57,071	...	...	57,071
...	64,199	...	...	64,199	64,199	...	...	64,198
...	62,947	...	...	62,947	62,947	...	...	62,947
...	147,372	...	...	147,372	147,372	...	...	147,372
...	105,627	...	...	105,627	105,627	...	...	105,627
...	73,762	...	...	73,762	73,762	...	...	73,762
...	73,758	...	...	73,758	73,758	...	...	73,758
...	75,940	...	...	75,940	75,940	...	...	75,940
...	97,814	...	...	97,814	97,814	...	...	97,814
...	637,000	...	84,890	721,890	721,890	...	...	905,999
...	182,000	...	11,055	193,055	193,055	...	...	236,113
...	...	...	(70,684)	729,316	718,316	11,000	...	...
...	...	...	...	...	...	...	...	25,000,000
...	16,002,805	800,000	(9,444,400)	7,358,405	5,634,672	1,723,733	...	30,397,633
...	170,097,000	800,000	(57,289,712)	113,607,288	111,459,739	2,147,549	...	145,451,532
...	119,950,000	...	...	119,950,000	119,950,000	...	...	119,950,000
...	9,407,931	...	1,405,413	10,813,344	10,813,344	...	...	11,509,150
...	27,460,242	...	(404,837)	27,055,405	27,050,733	4,672	...	26,200,000
...	10,915,998	...	(186,815)	10,729,183	10,684,467	44,716	...	10,961,697
...	14,025,000	...	475,000	14,500,000	11,500,000	3,000,000	...	14,000,000

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities				
	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	81,901,136	...	...	8,064,270 (305,000)	89,965,406	89,964,970	436	...	92,639,177
...	9,165,000	...	...	...	8,860,000	8,860,000	...	...	20,270,000
...	272,825,307	...	...	9,048,031	281,873,338	278,823,514	3,049,824	...	295,530,024
Sustainability of cultural expression and participation									
...	4,134,043	...	...	(306,296)	3,827,747	3,693,085	134,662	...	4,910,226
...	500,000	...	...	(400,000)	100,000	100,000	...	...	...
...	10,709,000	5,194,920	...	3,516,080	19,420,000	19,420,000	...	...	17,048,900
...	390,000	...	...	200,000	590,000	590,000	...	...	590,000
...	1,550,000	...	...	(18,600)	1,531,400	1,531,400	...	...	1,529,542
...	2,550,000	...	...	(30,600)	2,519,400	2,519,400	...	...	2,516,287
...	11,464,709	...	...	(1,171,353)	10,293,356	10,293,356	...	...	9,396,217
Contributions in support of the National training program in the film and video sector									
Contributions to the Canada Music Fund									
Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distributions:									
Contributions for the Book publishing industry development program									
...	3,970,870	...	...	(1,035,810)	2,935,060	2,904,727	30,333	...	7,710,794
...	4,652,000	...	...	(734,598)	3,917,402	3,896,579	20,823	...	4,569,735
...	3,145,417	...	...	510,170	3,655,587	3,614,918	40,669	...	4,956,698
...	626,760	...	...	(626,760)	...	...	...	...	...
...	490,345	...	...	428,515	918,860	874,679	44,181	...	1,374,034
...	86,608,284	41,125,000	...	(478,284)	127,255,000	108,678,000	18,577,000	...	106,210,028
...	2,000,000	...	...	(19,702)	1,980,298	1,968,054	12,244	...	1,965,096
...	2,500,000	...	...	531,043	3,031,043	3,031,043	...	...	2,957,391
...	...	4,925,128	...	(4,925,128)	...	...	...	...	...
Contributions to TV5									
Contributions to support the Aboriginal peoples' program									
Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:									
...	...	...	...	535,000	535,000	535,000	...	...	535,500
...	135,291,428	51,245,048	...	(4,026,323)	182,510,153	163,650,241	18,859,912	...	166,270,448

Preservation of Canada's heritage									
Contributions in support of the Canadian Feature Film Policy: Audio-visual preservation Trust									
...	150,000	(1,800)	148,200	...	148,200	...	...	150,000	...
...	186,455	(36,455)	150,000	...	150,000	...	...	150,000	...
...	16,673,275	2,796,241	19,469,516	...	19,469,516	...	...	20,187,880	...
...	17,009,730	2,757,986	19,767,716	...	19,767,716	...	...	20,487,880	...
Access and participation in Canada's cultural life									
Contribution to Canadian museums and heritage organizations to promote professional management of, and access to, Canada's diverse heritage									
...	4,585,000	(144,029)	4,440,971	...	4,261,345	179,626	...	4,674,027	...
...	13,562,498	6,638,311	20,200,809	...	20,199,143	1,666	...	22,145,509	...
...	26,642,423	(453,656)	26,188,767	...	22,873,763	3,315,004	...	19,823,840	...
...	3,862,680	1,588,813	5,451,493	...	5,451,493	...	...	2,818,796	...
Contributions in support of the Cultural spaces Canada program									
Contributions to Cultural Capitals of Canada									
Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:									
Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI									
...	1,205,000	670,000	1,875,000	...	1,875,000	...	...	1,875,000	...
Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:									
Contributions for the Book publishing industry development program									
...	6,663,686	199,775	6,863,461	...	6,862,179	1,282	...	2,995,340	...
...	1,830,563	549,057	2,379,620	...	2,379,620	...	...	2,130,563	...
Contributions to the Canadian arts and heritage sustainability program (networking component)									
...	1,000,000	(727,237)	272,763	...	272,763	...	...	377,197	...
...	7,426,078	970,604	8,396,682	...	7,501,158	895,524	...	9,532,576	...
...	66,777,928	9,291,638	76,069,566	...	71,676,464	4,393,102	...	66,372,848	...
Promotion of inter-cultural understanding									
Contributions to support the Enhancement of official languages program									
...	102,538,289	1,960,000	117,772,355	...	117,770,877	1,478	...	115,110,399	...
Community development and capacity-building									
...	18,695,287	(18,524,571)	170,716	...	170,716	...	...	5,482,199	...
...	186,348,949	27,661,036	226,749,985	...	226,674,891	75,094	...	216,292,570	...
...	205,044,236	9,136,465	226,920,701	...	226,845,607	75,094	...	221,774,769	...
Participation in community and civic life									
Contributions in support of the Multiculturalism program									
...	9,465,537	(1,732,698)	7,732,839	...	6,787,378	945,461	...	8,643,317	...
...	7,712,106	(91,544)	7,620,562	...	...	7,620,562	...	...	...
...	192,280	47,281	239,561	...	239,560	1	...	290,418	...
Contributions to support of the Community historical recognition program									
...	176,000	(176,000)	...	...	...	...	...	176,000	...
...	24,392,170	14,980,332	39,372,502	...	39,364,204	8,298	...	39,636,282	...
...	100,000	2,149,000	2,249,000	...	1,950,000	299,000	...	2,941,947	...
...	265,000	250,496	515,496	...	512,574	2,922	...	1,096,061	...
...	13,800,000	(7,234,674)	12,272,688	...	12,272,688	...	...	...	...
...	1,900,000	(750,000)	1,150,000	...	1,150,000	...	...	...	...

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	11,712,389	5,082,000	17,423,572	17,423,572	...	...	22,387,310
...	19,776,000	...	18,028,683	18,028,683	...	...	17,472,411
...	3,385,000	...	3,460,499	3,460,499	...	...	3,402,564
...	15,988,600	(973,000)	21,415,363	19,263,281	2,152,082	...	11,598,247
...	3,013,000	4,683,800	6,590,299	6,590,299	...	...	3,037,000
...	...	500,000	610,684	609,925	759	...	...
...	...	...	295,264	295,264	...	...	7,883,847
...	...	...	...	...	...	...	724,057
...	111,878,082	15,000,162	138,977,012	127,947,927	11,029,085	...	119,291,461
...	911,365,000	80,945,210	1,043,890,841	1,006,482,346	37,408,495	...	1,004,837,829
Departmental Summary by Program Activity							
...	299,825,307	...	307,474,138	304,137,112	3,337,026	...	320,830,024
...	157,925,848	51,245,048	203,581,616	184,647,154	18,934,462	...	186,893,559
...	17,009,730	...	19,767,716	19,767,716	...	...	20,487,880
...	129,992,928	...	127,949,824	123,494,895	4,454,929	...	115,114,203
...	108,138,131	1,960,000	118,317,167	118,315,452	1,715	...	130,275,603
...	240,689,169	12,740,000	234,072,251	233,997,157	75,094	...	226,998,998
...	127,880,887	15,800,162	146,335,417	133,582,599	12,752,818	...	149,689,094
...	1,081,462,000	81,745,210	1,157,498,129	1,117,942,085	39,556,044	...	1,150,289,361
Library and Archives of Canada							
Grants							
...	11,000	...	11,000	10,319	681	...	11,000

...	25,000	1,503	...	26,503	International Serials Data System	...	...	25,956
...	36,000	1,503	...	37,503		...	681	36,956
...	36,000	1,503	...	37,503	Total—Grants	...	681	36,956
Contributions								
...	...	...	...	...	Making the documentary heritage known and accessible for use	...	...	...
...	570,000	...	...	570,000	Canadian Council of Archives for activities in support of the National archival development program	...	...	570,000
...	1,300,000	...	...	1,300,000	Canadian culture on-line program in support of activities to advance the creation of cultural content on-line and other digitization projects	...	103,706	...
...	...	...	...	...	Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information	...	...	...
...	500,000	...	(500,000)	...	Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	...	...	...
...	640,000	...	(640,000)	...	National archival development program (NAPD): To support the strategic development of archival institutions and organizations across Canada and increase their capacity to preserve and make accessible unique archival materials for Canadians	...	...	1,140,000
...	...	...	1,140,000	...	Items not required for the current year	...	...	459,377
...	3,010,000	...	...	3,010,000		...	103,706	2,169,377
...	3,010,000	...	...	3,010,000	Total—Contributions	...	103,706	2,169,377
Agency Summary by Program Activity								
...	36,000	1,503	...	37,503	Managing the documentary heritage of interest to Canada	...	681	36,956
...	3,010,000	...	...	3,010,000	Making the documentary heritage known and accessible for use	...	103,706	2,169,377
...	3,046,000	1,503	...	3,047,503	Total Agency	...	104,387	2,206,333
National Film Board								
Grants								
...	3,000	...	...	3,000	Production of audiovisual works	...	...	3,000
...	...	...	...	...	Grants in support and promotion of Canadian cinematography	...	...	...
...	7,000	...	...	7,000	Accessibility and outreach	...	...	...
...	...	...	...	...	Grants in support and promotion of Canadian cinematography	...	592	7,786
...	10,000	...	...	10,000	Total—Grants	...	592	10,786

Transfer Payments—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				\$	\$
\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions								
Production of audiovisual works								
...	150,000	...	(255)	149,745	101,700	48,045	...	173,875
Contributions in support and promotion of canadian cinematography								
...	90,000	...	255	90,255	90,255	...	...	127,787
...	240,000	...	...	240,000	191,955	48,045	...	301,662
Total—Contributions								
Agency Summary by Program Activity								
...	153,000	...	(255)	152,745	104,700	48,045	...	176,875
...	97,000	...	255	97,255	96,663	592	...	135,573
...	250,000	...	...	250,000	201,363	48,637	...	312,448
Total Agency								
Status of Women—Office of the Co-ordinator								
Grants								
Build knowledge and organizational capacity on gender equality								
...	10,750,000	2,700,000	...	13,450,000	13,449,508	492	...	10,592,766
Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in canadian society								
Contributions								
Build knowledge and organizational capacity on gender equality								
...	1,000,000	...	...	1,000,000	980,000	20,000	...	1,000,000
...	200,000	3,500,000	...	3,700,000	787,818	2,912,182	...	...
...	1,200,000	3,500,000	...	4,700,000	1,767,818	2,932,182	...	1,000,000
...	11,950,000	6,200,000	...	18,150,000	15,217,326	2,932,674	...	11,592,766
...	1,096,708,000	87,946,713	(5,709,081)	1,178,945,632	1,136,303,890	42,641,742	...	1,164,400,908
Total Ministry								

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year			
	\$	\$	\$	\$	\$	\$
Department						
Budgetary (respendable revenues)						
Creation of canadian content and performance excellence	...	...	55			
Sustainability of cultural expression and participation	3,414,826	3,518,362	3,526,688			
Preservation of Canada's heritage	905,000	408,683	338,882			
Access and participation in Canada's cultural life	1,000,000	1,392,781	877,957			
Promotion of inter-cultural understanding	...	...	31			
Community development and capacity- building	...	...	43			
Participation in community and civic life	...	...	146			
Total Department—Budgetary	5,319,826	5,319,826	4,743,802			
Canadian Radio-television and Telecommuni- cations Commission						
Budgetary (respendable revenues)						
Regulation and supervision of the canadian broadcasting industry	20,650,212	20,650,212	20,485,516			
Regulation and monitoring of the canadian telecommunications industry	19,551,888	19,551,888	19,380,184			
Total Agency—Budgetary	40,202,100	40,202,100	39,865,700			
Library and Archives of Canada						
Budgetary (respendable revenues)						
Making the documentary heritage known and accessible for use	550,000	441,718	415,089			
Total Agency—Budgetary	550,000	441,718	415,089			
National Film Board						
Budgetary (respendable revenues)						
Production of audiovisual works	2,133,000	1,151,059	831,260			
Distribution of audiovisual works	5,811,000	5,266,620	5,256,877			
Accessibility and outreach	177,000	470,124	462,327			
Research and advisory services	172,000	16,139	79,865			
Total Agency—Budgetary	8,293,000	6,903,942	6,630,329			
Public Service Commission						
Budgetary (respendable revenues)						
Staffing services and assessment						
Assessment and counselling services and products	9,500,000	9,367,010	6,477,027			
Total Agency—Budgetary	9,500,000	9,367,010	6,477,027			
Total Ministry— Budgetary						
	63,864,926	62,234,596	58,131,947			

Revenues

Department	Current year		Previous year	
	\$		\$	
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	8,633,203		6,427,633	
Adjustments to prior year's payables	3,984,267		6,438,275	
	12,617,470		12,865,908	
Sales of goods and services—				
Lease and use of public property	48,915		28,637	
Services of a non-regulatory nature	4,683,071		4,586,615	
Sales of goods and information products	130,153		96,386	
Other fees and charges	258,618		281,313	
	5,120,757		4,993,151	
Proceeds from the disposal of surplus Crown assets	13,684		18,664	
Miscellaneous revenues—				
Proceeds from federal-provincial lotteries	63,808,040		62,653,266	
Sundries	67,959		152,652	
	63,875,999		62,805,918	
Total Department	81,627,910		80,683,641	
Canadian Radio-television and Telecommunications Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	3,623		4,350	
Adjustments to prior year's payables	16,605		276,292	
	20,228		280,642	
Sales of goods and services—				
Rights and privileges	839,901		121,850,542	
Services of a regulatory nature—				
Broadcasting licence fees	26,159,573		26,956,226	
Telecommunications fees	28,079,631		26,631,225	
	54,239,204		53,587,451	
Other fees and charges	1,065,958		26,110	
	56,145,063		175,464,103	
Proceeds from the disposal of surplus Crown assets	5,739		...	
Miscellaneous revenues	70,268		29,024	
Total Agency	56,241,298		175,773,769	
Library and Archives of Canada				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	29,154		64,393	
Adjustments to prior year's payables	148,393		32,889	
	177,547		97,282	
Sales of goods and services—				
Sales of goods and information products	429,380		384,871	
Other fees and charges—				
Receipts from photo duplication services	26,629		28,138	
	456,009		413,009	
Proceeds from the disposal of surplus Crown assets	84,721		112,758	
Miscellaneous revenues	54,512		38,544	
Total Agency	772,789		661,593	
National Battlefields Commission				
Other revenues—				
Sales of goods and services—				
Other fees and charges—				
Section 29.1 of the <i>Financial Administration Act</i>	1,703,696		1,623,040	
Total Agency	1,703,696		1,623,040	
National Film Board				
Other revenues—				
Sales of goods and services—				
Rights and privileges	2,375,792		2,063,194	
Sales of goods and information products	4,554,965		4,557,519	
Other fees and charges—				
Gains on foreign exchange revaluations at year-end	(26,815)		9,616	
Deferred revenues	25,617		(133,979)	
	(1,198)		(124,363)	
Total Agency	6,979,559		6,496,350	

Revenues—Concluded

	Current year		Previous year	
	\$	\$	\$	\$
Public Service Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	31,738		18,159	
Adjustments to prior year's payables	364,928		430,142	
	396,666		448,301	
Sales of goods and services—				
Services of a non-regulatory nature—				
Assessment and counselling services and products	9,368,688		6,479,886	
Proceeds from the disposal of surplus Crown assets	400		1,840	
Miscellaneous revenues—				
Assessment, diagnostic and career counselling services	1,382,527		...	
Sundries	788		29,173	
	1,383,315		29,173	
Total Agency	11,149,069		6,959,200	
Public Service Labour Relations Board				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	...		15,673	
Adjustments to prior year's payables	13,639		30,145	
	13,639		45,818	
Proceeds from the disposal of surplus Crown assets	141		405	
Miscellaneous revenues—				
Access to information	5		...	
Total Agency	13,785		46,223	
Public Service Staffing Tribunal				
Other revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	15,412		29,210	
Proceeds from the disposal of surplus Crown assets	11		...	
	15,423		29,210	
Total Agency				

Status of Women—Office of the Co-ordinator

Other revenues—				
Refunds of previous years' expenditures—				
Services expenditures	12,706		57,434	
Adjustments to prior year's payables	7,783		...	
	20,489		57,434	
Proceeds from the disposal of surplus Crown assets	202		92	
Total Agency	20,691		57,526	
Ministry Summary				
Other revenues—				
Refunds of previous years' expenditures	13,261,451		13,824,595	
Sales of goods and services	79,723,772		195,469,539	
Proceeds from the disposal of surplus Crown assets	104,898		133,759	
Miscellaneous revenues	65,384,099		62,902,659	
Total Ministry	158,474,220		272,330,552	

SECTION 6

2007-2008

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of
Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	6.2
Ministry summary	6.3
Program activity	6.5
Transfer payments	6.6
Details of spendable amounts	6.7
Revenues	6.7

Department

Strategic Outcome

Maximum contribution to Canada's economic, social and cultural development from migration.

Program Activity Descriptions

Immigration program

Design, develop and implement policies and programs to facilitate the entry of permanent residents in a way which maximizes their economic, social and cultural contribution to Canada while protecting the health, safety and security of Canadians.

Temporary resident program

Design, develop and implement policies and programs to facilitate the entry of temporary workers, students and visitors in a way which maximizes their contribution to Canada's economic, social and cultural development while protecting the health, safety and security of Canadians.

Strategic Outcome

Reflection of Canadian values and interests in the management of international migration, including refugee protection.

Program Activity Descriptions

Canada's role in international migration and protection

Assert Canada's position in the context of international migration to influence the international agenda on migration and protection.

Refugee program

Maintaining Canada's humanitarian tradition by protecting refugees and persons in need of protection in Canada and abroad.

Strategic Outcome

Successful integration of newcomers and promotion of Canadian citizenship.

Program Activity Descriptions

Integration program

Develop policies and programs to support the settlement, resettlement, adaptation and integration of newcomers into Canadian society by delivering the orientation, adaptation and language programs for newcomers.

Citizenship program

Design, develop and implement policies and programs to administer the acquisition of Canadian citizenship and to enhance the values and promote the rights and responsibilities of Canadian citizenship.

Immigration and Refugee Board of Canada

Strategic Outcome

Well-reasoned decisions on immigration and refugee matters rendered fairly, efficiently and in accordance with the law.

Program Activity Descriptions

Refugee protection

Renders quality decisions in a timely manner on claims for refugee protection made by persons in Canada. In making these critical decisions, Canada fulfils its obligations as a signatory to a number of international human rights conventions.

Immigration appeal

Hears appeals of sponsorship applications refused by the Department of Citizenship and Immigration; appeals from certain removal orders made against permanent residents, refugees and other protected persons, and holders of permanent resident visas; appeals by permanent residents who have been found outside of Canada not to have fulfilled their residency obligation; and appeals by the Minister from decisions of the Immigration Division at admissibility hearings.

Admissibility hearings and detention reviews

Conducts admissibility hearings for foreign nationals or permanent residents who seek entry into Canada, or who are already in Canada and are considered to be inadmissible; and conducts detention reviews for foreign nationals or permanent residents who are detained for immigration reasons.

Ministry Summary

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years		
	\$	\$	\$				\$	\$	\$	\$	\$	
								</				

Department
Operating expenditures
Transfer of \$222,500 from Canadian Heritage
Vote 5, \$85,000 from Human Resources and Skills Development Vote 1, and \$85,000 from Health Vote 35
Transfer of \$1,019,640 from Foreign Affairs and International Trade Vote 1
Transfer from: Vote 1 (Foreign Affairs and International Trade)
Vote 1 (Human Resources and Skills Development)
Vote 5 (Canadian Heritage)
Vote 35 (Health)
TB Vote 10 ⁽¹⁾
TB Vote 15 ⁽¹⁾
TB Vote 22 ⁽¹⁾
TB Vote 23 ⁽¹⁾
Transfer to: Vote 1 (Foreign Affairs and International Trade)
Vote 2a
Vote 5 (Foreign Affairs and International Trade)
Vote 10 (Public Safety and Emergency Preparedness)
Vote 35 (Treasury Board)
Vote 85 (Industry)
Total—Vote 1
To write-off from the Accounts of Canada 2,813 debits due to Her Majesty in right of Canada amounting to \$1,620,031—Transfer of \$4,158 from Citizenship and Immigration Vote 1
Transfer from Vote 1
Total—Vote 2a
5 Grants and contributions
(S) Minister of Citizenship and Immigration—Salary and motor car allowance
(S) Contributions to employee benefit plans
(S) Spending of proceeds from the disposal of surplus Crown assets

Ministry Summary—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments, warrants and transfers		Total available for use		Vote	
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	14,967,863	14,967,863	...	...	...
...	...	...	...	29,505	29,505	...	...	...
...	...	...	...	142,259	142,259	...	...	...
14,528	1,187,330,522	11,541,778	36,939,478	1,235,826,306	1,119,506,716	116,313,901	5,689	1,058,626,845
71,919,755	1	...	...	71,919,756	(3,690,436)	...	75,610,192	(2,190,925)
14,528	1,187,330,522	11,541,778	36,939,478	1,235,826,306	1,119,506,716	116,313,901	5,689	1,058,626,845
71,919,755	1	...	...	71,919,756	(3,690,436)	...	75,610,192	(2,190,925)
Immigration and Refugee Board of Canada								
...	100,186,000	...	...	100,186,000	...	...	...	...
...	...	136,000	...	136,000	...	...	...	...
...	...	...	110,194	110,194	...	...	...	...
...	...	...	694,000	694,000	...	...	...	...
...	...	...	4,582,950	4,582,950	...	...	...	...
...	...	...	1,413,512	1,413,512	...	...	...	...
...	...	...	(1,500)	(1,500)	...	...	...	...
...	100,186,000	136,000	6,799,156	107,121,156	92,041,640	15,079,516	...	99,248,379
...	13,426,000	...	(2,221,008)	11,204,992	11,204,992	...	...	11,183,580
...	...	...	3,784	3,784	3,784	...	...	5,987
...	113,612,000	136,000	4,581,932	118,329,932	103,250,416	15,079,516	...	110,437,946
14,528	1,300,942,522	11,671,778	41,521,410	1,354,156,238	1,222,757,132	131,393,417	5,689	1,169,064,791
71,919,755	1	...	...	71,919,756	(3,690,436)	...	75,610,192	(2,190,925)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 22—Operating budget carry forward.

Treasury Board Vote 23—Paylist requirements.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Immigration program	212,410,306	208,566,420	...	...	...	...	...	...	...	...	...	...	...	...	...	212,410,306	208,566,420	...
Temporary resident program	74,860,000	73,360,070	...	...	...	...	...	...	...	...	...	...	...	...	...	74,860,000	73,360,070	...
Canada's role in international migration and protection	840,000	192,402	...	...	2,304,000	1,430,166	...	...	...	...	...	...	...	...	...	3,144,000	1,622,568	...
Refugee program—																		
Budgetary	95,957,000	94,856,528	...	...	...	...	...	...	...	...	...	...	...	...	...	95,957,000	94,856,528	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71,919,756	(3,690,436)	...
Integration program	44,194,000	43,294,406	...	...	729,920,000	624,566,057	...	...	...	...	...	...	...	...	...	774,114,000	667,860,463	...
Citizenship program	75,341,000	73,240,667	...	...	...	...	...	...	...	...	...	...	...	...	...	75,341,000	73,240,667	...
Total Department—	503,602,306	493,510,493	...	...	732,224,000	625,996,223	...	...	...	...	...	...	...	...	...	1,235,826,306	1,119,506,716	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71,919,756	(3,690,436)	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Immigration and Refugee Board of Canada																		
Refugee protection	84,715,890	75,357,970	...	...	...	...	...	...	...	...	...	...	...	...	...	84,715,890	75,357,970	...
Immigration appeal	16,286,028	15,212,220	...	...	...	...	...	...	...	...	...	...	...	...	...	16,286,028	15,212,220	...
Admissibility hearings and detention reviews	17,328,014	12,680,226	...	...	...	...	...	...	...	...	...	...	...	...	...	17,328,014	12,680,226	...
Total Agency—Budgetary	118,329,932	103,250,416	...	...	...	...	...	...	...	...	...	...	...	...	...	118,329,932	103,250,416	...
Total Ministry—																		
Budgetary	621,932,238	596,760,909	...	...	732,224,000	625,996,223	...	...	...	...	...	...	...	...	...	1,354,156,238	1,222,757,132	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71,919,756	(3,690,436)	...

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
Integration program								
...	224,417,000	...	...	224,417,000	198,193,523	26,223,477	...	193,893,200
Grant for the Canada-Quebec Accord on Immigration								
...
Citizenship program								
...	...	...	...	...	...	...	...	3,000,000
...
...	224,417,000	...	...	224,417,000	198,193,523	26,223,477	...	196,893,200
Contributions								
Canada's role in international migration and protection								
...	304,000	...	16,866	320,866	320,866	...	...	361,515
...	2,000,000	...	(16,866)	1,983,134	1,109,300	873,834	...	1,074,870
...	2,304,000	...	...	2,304,000	1,430,166	873,834	...	1,436,385
Integration program								
...	10,062,191	...	...	10,062,191	8,107,604	1,954,587	...	5,022,679
...	173,613,110	...	(3,356,045)	170,257,065	115,118,209	55,138,856	...	70,207,986
...	49,550,000	...	3,356,045	52,906,045	52,906,045	...	...	44,128,104
...	97,582,976	...	...	97,582,976	97,582,467	509	...	82,829,010
...	174,694,723	...	...	174,694,723	152,658,209	22,036,514	...	122,287,936
...	505,503,000	...	...	505,503,000	426,372,534	79,130,466	...	324,475,715
...	507,807,000	...	...	507,807,000	427,802,700	80,004,300	...	325,912,100
Ministry Summary by Program								
Activity								
...	2,304,000	...	...	2,304,000	1,430,166	873,834	...	1,436,385
...	729,920,000	...	...	729,920,000	624,566,057	105,353,943	...	518,368,915
...	...	...	...	...	...	...	...	3,000,000
...	732,224,000	...	...	732,224,000	625,996,223	106,227,777	...	522,805,300

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Non-budgetary (respendable receipts)			
Integration program	...	14,927,695	14,440,032
Loan repayments pursuant to the <i>Immigration and Refugee Protection Act</i>	...	14,927,695	14,440,032
Total Ministry—Non-budgetary			

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	663,017	734,207
Refunds of previous years' expenditures—		
Recovery of bad debts	130,865	117,747
Refunds of previous years' expenditures	9,968,428	578,332
Adjustments to prior year's payables	6,820,517	3,293,526
	16,919,810	3,989,605
Sales of goods and services—		
Rights and privileges—		
Rights of permanent residence fee	79,510,952	77,882,384
Citizenship rights fees	16,655,795	18,369,546
Remission—Reduction rights of permanent residence	...	(3,750,065)
	96,166,747	92,501,865
Services of a regulatory nature—		
Change of citizenship	19,964,189	22,443,470
Citizenship status document	4,012,529	5,183,767
Permanent resident application fees—		
Permanent residence (pre-IRPA)	1,392,586	3,240,537
Dependant less than 19 years (pre-IRPA)	998	134,693
Order in council (pre-IRPA)	574	74
Family class (including sponsorship)	50,581,334	45,736,142
Skilled workers	97,717,617	99,291,495
Business class	6,087,096	5,159,952
Other classes	21,464,886	21,089,067
Permit holder class	48,709	47,368
Permanent resident card (PRC)	3,443,296	1,675,560
Temporary resident visa		
Single entry and extension of status in Canada	55,490,248	55,146,903
Multiple entry	33,724,575	31,600,833
Maximum per family	3,709,133	3,692,621
Work permits	43,359,600	32,710,142
Work permits—Group of artists	324,610	855,320
Study permit	20,230,276	18,874,272
Certification and replacement of immigration document—		
Except PRC	681,342	695,738
Temporary resident permits	2,690,398	2,320,356
Restoration of temporary residence status	2,062,455	1,932,420
Rehabilitation—Criminality	379,744	388,829
Rehabilitation—Serious criminality	168,856	186,308
Authorization to return to Canada A52(1)	602,313	518,155
Immigration statistical data	45,841	64,010
Travel document	650,923	656,311
	368,834,128	353,644,343

Revenues—Concluded

	Current year	Previous year
	\$	\$
Sales of goods and information products—		
Access to information	80,521	78,892
Other fees and charges	267,770	482,739
	465,349,166	446,707,839
Proceeds from the disposal of surplus Crown assets	5,938	14,528
Miscellaneous revenues—		
Interest on overdue account receivable	48,399	45,197
Gains on foreign currency transactions	2,162	25,912
Court cost	114,889	1,245
Sundries	751	602
	166,201	72,956
Total Department	483,104,132	451,519,135
Immigration and Refugee Board of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	78,037	49,052
Adjustments to prior year's payables	429,143	3,250
	507,180	52,302
Proceeds from the disposal of surplus Crown assets	3,784	5,987
Miscellaneous revenues	32,527	2,890
Total Agency	543,491	61,179
Ministry Summary		
Other revenues—		
Return on investments	663,017	734,207
Refunds of previous years' expenditures	17,426,990	4,041,907
Sales of goods and services	465,349,166	446,707,839
Proceeds from the disposal of surplus Crown assets	9,722	20,515
Miscellaneous revenues	198,728	75,846
	483,647,623	451,580,314
Total Ministry	483,647,623	451,580,314

SECTION 7

2007-2008

PUBLIC ACCOUNTS OF CANADA

Economic Development Agency of Canada for the Regions of Quebec

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions...	7.2
Ministry summary	7.3
Program activity	7.4
Transfer payments	7.5
Revenues	7.7

Strategic Outcome

Vitality of communities—Dynamic and revitalized communities having better socioeconomic outlooks.

Program Activity Descriptions*Community development*

Develop a community's capacity in terms of its socioeconomic adaptability and its ability to promote entrepreneurship, create small enterprises, attract tourists and retain qualified persons.

Infrastructures

Renovate and build quality public infrastructure in Quebec's rural and urban communities.

Special response measures

Provide support to communities hard hit by important economic shocks.

Strategic Outcome

Competitiveness of small and medium enterprises (SMEs) and regions—Presence of conditions favourable to sustainable growth and the competitive positioning of SMEs and regions.

Program Activity Descriptions*Enterprise (SME) competitiveness*

Stimulate SMEs' growth and competitiveness to increase productivity, earnings and employment in the regions.

Competitive positioning of regions

Improve regions' international competitiveness by enhancing their knowledge and their competitive advantages on the international scene.

Strategic Outcome

Policies, representation and cooperation—Policies, programs and initiatives reflecting the reality of the regions of Quebec.

Program Activity Descriptions*Policies, programs and initiatives*

Enhance the department's ability to develop or help formulate policies, programs and initiatives to better meet the needs of the regions of Quebec and the relevance of federal regional development activities in Quebec.

Ministry Summary

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						\$	\$	
\$	\$	\$	\$	\$			\$	\$	\$	\$	\$
...	42,357,000	...	...	42,357,000	1	Operating expenditures					
...	...	2,080,877	...	2,080,877	1a	Operating expenditures					
...	...	...	177,392	177,392		Transfer from: TB Vote 10 ⁽¹⁾					
...	...	...	195,000	195,000		TB Vote 15 ⁽¹⁾					
...	...	...	2,234,650	2,234,650		TB Vote 22 ⁽¹⁾					
...	...	...	1,633,442	1,633,442		TB Vote 23 ⁽¹⁾					
...	...	...	(3,800)	(3,800)		Transfer to Vote 35 (Treasury Board)					
...	42,357,000	2,080,877	4,236,684	48,674,561		Total—Vote 1	45,663,617	3,010,944	...		43,664,091
...	346,842,000	...	...	346,842,000	5	Grants and contributions					
...	...	4,000,000	...	4,000,000	5a	Contributions					
...	...	1	...	1	5b	Transfer of \$125,000 from Natural Resources Vote 10					
...	...	...	125,000	125,000		Transfer from Vote 10 (Natural Resources)					
...	...	...	(800,000)	(800,000)		Transfer to: Vote 5 (Canadian Heritage)					
...	...	...	(345,000)	(345,000)		Vote 25 (Environment)					
...	346,842,000	4,000,001	(1,020,000)	349,822,001		Total—Vote 5	285,783,632	64,038,369	...		316,124,997
...	5,501,000	...	(567,417)	4,933,583	(S)	Contributions to employee benefit plans					
7,583	...	...	1,791	9,374	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,933,583	...	...		5,084,602
7,583	394,700,000	6,080,878	2,651,058	403,439,519		Total Ministry—Budgetary	336,385,214	67,052,514	1,791		364,899,126

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 22—Operating budget carry forward.

Treasury Board Vote 23—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community development	25,505,000	23,276,728	...	...	148,454,516	143,404,516	...	...	...	173,959,516	166,681,244	
Infrastructure	3,016,123	2,530,079	...	...	102,322,038	46,031,578	...	...	...	105,338,161	48,561,657	
Enterprise (SME) competitiveness	11,494,137	11,132,348	...	...	60,614,686	57,916,777	...	...	...	72,108,823	69,049,125	
Competitive positioning of regions	7,012,542	7,084,221	...	...	38,430,761	38,430,761	...	...	...	45,443,303	45,514,982	
Policies, programs and initiatives	6,589,716	6,578,206	...	...	...	...	...	...	...	6,589,716	6,578,206	
Total Ministry—Budgetary	53,617,518	50,601,582	...	...	349,822,001	285,783,632	...	...	...	403,439,519	336,385,214	

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities					
	As shown in			Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,080,000	...	(1,019,749)	60,251		Grants	60,251	...	...	95,000
...	2,400,000	...	...	2,400,000		Community development program	2,400,000	...	...	...
...	30,050,000	...	...	30,050,000		Grant to the Sept-Îles Port Authority to expand wharf number 41				
...	33,550,000	...	(1,019,749)	32,510,251		Grant to the Quebec Port Authority to commemorate the 400 th anniversary of Quebec City in 2008	25,000,000	5,050,000	...	10,350,000
...	400,000	...	(400,000)	...		Enterprise (SME) competitiveness Grants under the Business and regional growth program	27,460,251	5,050,000	...	10,445,000
...	320,000	...	(320,000)	...		Competitive positioning of regions Grants under the Business and regional growth program	...	...	...	...
...	100,000	...	(100,000)	...		Policies, programs and initiatives Grants under the Regional development research program	...	...	...	...
...	34,350,000	...	(1,839,749)	32,510,251		Total—Grants	27,460,251	5,050,000	...	10,445,000
...	40,304,000	...	(97,722)	40,206,278		Contributions				
...	67,115,000	1,600,001	6,445,285	75,160,286		Community development Contributions under the Community futures program	40,206,278	...	...	34,263,132
...	...	...	577,701	577,701		Contributions under the Community diversification program	75,160,286	...	...	61,570,713
...	107,419,000	1,600,001	6,925,264	115,944,265		Contributions under the Canadian support program for the economy of Gaspé and Îles-de-la-Madeleine	577,701	...	...	1,720,837
...	97,358,000	...	4,964,038	102,322,038		Infrastructures Contributions to the Province of Quebec under the Infrastructure Canada program	115,944,265	...	...	97,554,682
...	6,973,000	...	(6,973,000)	...		Special response measures Contributions under the Canadian apparel and textile industries program	46,031,578	56,290,460	...	91,117,124
...	...	...	...	...			...	...	...	4,083,386

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	51,029,660	46,903,141
Adjustments to prior year's payables	2,206,598	1,830,373
	53,236,258	48,733,514
Proceeds from the disposal of surplus Crown assets	1,791	7,583
Miscellaneous revenues	667,564	1,469,785
Total Ministry	53,905,613	50,210,882

SECTION 8

2007-2008

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment
Agency

National Round Table on the Environment
and the Economy

Parks Canada Agency

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	8.2
Ministry summary	8.5
Program activity	8.9
Transfer payments	8.11
Details of spendable amounts	8.16
Revenues	8.17

Department

Strategic Outcome

Canada's natural capital is restored, conserved, and enhanced.

Program Activity Descriptions

Biodiversity is conserved and protected

This program activity consists of the protection and recovery of species at risk; conservation, restoration and rehabilitation of significant habitats; and conservation of migratory birds. A primary vehicle for the achievement of results under this program is the formation of strategic partnerships for integrated management of Canada's natural capital including the sustainable management of landscapes. Key principles in support of results under this program are the use of best available science and the provision of regulatory certainty to stakeholders.

Water is clean, safe and secure

This program activity is designed to provide science and policy leadership on water quality, quantity and use. Science under this program will be focused on monitoring and research to understand what is changing in aquatic ecosystems and why, and on providing science-based tools to empower Canadians to take action. Policy leadership will include developing a national water agenda in partnership with other government departments that identifies benefits and incentives for the sustainable use of water, and ensuring that Canadian water related interests are protected globally. Involvement in transboundary arrangements will focus on ensuring that parties to water sharing agreements benefit from Canada's technical advice and monitoring information, to undertake measures to ensure compliance and meet their obligations.

Canadians adopt approaches that ensure the sustainable use and management of natural capital and working landscapes

This program activity is designed to integrate departmental action on ecosystems, by aligning science, policy, and environmental assessment in a nationally consistent inter-jurisdictional approach to ecosystem management. A further feature of this program activity will be multidisciplinary studies assessing the state of priority ecosystems and identifying the required actions for restoration and conservation.

Strategic Outcome

Weather and environmental predictions and services reduce risks and contribute to the well-being of Canadians.

Program Activity Descriptions

Improved knowledge and information on weather and environmental conditions influences decision-making

This program activity consists of environmental science and monitoring activities to detect hazardous conditions, to understand what is changing in the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow) and why. A key benefit of results under this program will be to provide improved knowledge, information, and tools on weather and environmental conditions (e.g. a better understanding of the causes of severe weather, the mechanisms which transport chemicals through the atmosphere, the impacts of human activity on the atmosphere, and atmospheric science-based models). These benefits will support the development of policy as well as the delivery of environmental services.

Canadians are informed of, and respond appropriately to, current and predicted environmental conditions

This program activity consists of making available relevant knowledge and information on past, present and future conditions of the atmosphere, hydrosphere and cryosphere, in response to the needs of Canadians, be they policy/decision makers, business persons or individuals, or others who require this information to deliver on ministerial or federal responsibilities and obligations (e.g. NAV Canada). Under this program activity, information on the state of the environment is disseminated by means of various services, products and tools allowing Canadians to safeguard themselves and their property against environmental hazards and to help them make better informed socio-economic and environmental decisions. Environmental information and outreach will empower Canadians to take appropriate action on protecting their environment. Partnerships, domestic and international, are critical to the success of these endeavours.

Strategic Outcome

Canadians and their environment are protected from the effects of pollution and waste.

Program Activity Descriptions

Risks to Canadians, their health and their environment posed by toxic and other harmful substances are reduced

This program activity consists of reducing risks to the environment and to human health posed by pollutant releases related to human activities. Under this program activity, environmental and human health threats posed by toxic substances and other substances of concern are understood in terms of their fate and effects and prevention, reduction, elimination or other management measures are developed as required. These

substances may exert a direct toxic effect on animals, plants or humans or, due to the volume, nature and manner of release, may pose a longer term risk to the environment and human health.

Canadians adopt sustainable consumption and production approaches

This program activity provides a focus for the department's longer term efforts to reduce the cost of unsustainable consumption patterns and to shift industry towards more sustainable forms of production. Much of the activity will be centered around large sector-based approaches to enable collaborative and informed decision-making on environmental objectives. Underlying this will be the creation of a clear and predictable environmental protection regime, designed to encourage and enable sustainable production and consumption.

Risks to Canadians, their health, and their environment from air pollutants and greenhouse gas emissions are reduced

This program activity is critical to protect the health of Canadians from the harmful effects of air pollutants and the environment from the impacts of greenhouse gas emissions. This will be achieved through developing and integrated sector-based approach to regulating air pollutants and controlling greenhouse gas emissions; strengthening international cooperation (particularly with the U.S.); and promoting science-based approaches to inform the development of new standards and regulations. Environment Canada will demonstrate federal leadership by implementing a broad federal-provincial-territorial approach to achieve national targets to protect the health of Canadians and the environment.

Revitalization of the Toronto Waterfront

Program management and coordination of the federal contribution towards city-building infrastructure, parks, recreation and green spaces for the renewal and revitalization of Toronto's waterfront.

Harbourfront Corporation

The Harbourfront Centre (HC) Funding Program provides support to HC to cover its operational costs to facilitate the organisation's ability to leverage funding from other governments and pursue other revenue-generating strategies. This will allow HC to provide the general public with continued access to cultural, recreational, and educational programs and activities. The ultimate outcome of this HC Funding Program will be to support the economic, social and cultural development of the Toronto Waterfront.

Canadian Environmental Assessment Agency

Strategic Outcome

Environmental assessment is an integral part of program and policy decision-making.

Program Activity Descriptions

Effective and efficient environmental assessment

Program costs, including program support overhead for environmental assessment activities. This includes costs incurred in the performance of functions that are not directly involved with service delivery but support service delivery activities. This includes all supervisory, management and policy resources within a program area. These costs may be incurred within the program area at headquarters as well as the regions, but are separate and distinct from corporate and administrative services costs.

National Round Table on the Environment and the Economy

Strategic Outcome

Federal policy development on environment and economy issues, and decisions in other key sectors, are influenced by National Round Table on the Environment and the Economy advice on selected issues.

Program Activity Descriptions

Provide advice on environment and economy issues

This program identifies and promotes new information, analysis and recommendations in the area of sustainable development, with an emphasis on the environment and the economy. Advice is provided to clients in the federal government as well as decision makers in other sectors (other levels of government, industry associations, non-government organizations).

Parks Canada Agency

Strategic Outcome

Protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, appreciation and enjoyment in ways that ensure the ecological and commemorative integrity of these places for the present and future generations.

Program Activity Descriptions

Establish heritage places

This program activity covers systems planning; negotiating with stakeholders for inclusion in the national systems; obtaining ministerial approval and establishing national parks, and national marine conservation areas of Canada, and establishing national historic sites, and other heritage places.

Conserve heritage resources

This program activity relates to the maintenance or improvement of ecological integrity in national parks; the sustainable use of national marine conservation areas and the protection of unique marine ecosystems; the maintenance and improvement of commemorative integrity in national historic sites managed or influenced by Parks Canada; and the protection and management of cultural resources under the administration of Parks Canada that are not associated with national historic sites.

Promote public appreciation and understanding

Promotion of public appreciation and understanding involves programs and activities that are aimed at reaching Canadians in their communities where they live, work and learn and inviting them to become more involved in the protection and presentation of the nation's natural and cultural heritage. To accomplish this, Parks Canada is investing in carefully targeted outreach opportunities such as the Parks Canada Web site, introducing content into provincial and territorial school curricula, urban discovery centres and the use of mass media programming such as television to showcase national parks and national historic sites. Parks Canada also intends to broaden its base of support by informing and involving stakeholders and encouraging shared leadership in the development and implementation of the Agency's future direction. One key activity is the Minister's Round Table on Parks Canada, which represents the culmination of the Agency's involvement with stakeholders on a biennial basis.

Enhance visitor experience

Parks Canada welcomes more than 22 million visitors to the national historic sites, national parks, and national marine conservation areas of Canada. The Agency sets the stage for visitors to enjoy meaningful, high-quality experiences through the provision of information, infrastructure, facilities, programs, services and personnel. The visitor experience is the cumulative outcome of the individual's visit and their interactions with Parks Canada, and its partners. This includes pre and onsite trip planning information, reception and orientation services, interpretation programming, campgrounds, hiking trails and other recreational services, visitor safety programs, and ongoing post visit information.

Townsite management

This program activity relates to the Parks Canada Agency's management and operation of communities within Canada's national parks. The communities are: important staging areas for visitors' national park and national historic site experiences; home to businesses and residents who are actively involved in providing services to visitors; and administrative centers for Parks Canada operations. The Agency provides municipal service such as drinking water, snow removal, garbage pick-up and disposal, sewage treatment, road and street maintenance, and fire services to support visitors and residents. Parks Canada is directly responsible for managing five townsites in national parks, which have permanent populations ranging from 100 to 1500, and welcome millions of visitors annually.

Throughway management

This program activity includes the operation, maintenance and repair of roads, bridges, provincial and inter-provincial highways and waterways that connect communities and pass through national parks and national historic sites.

Ministry Summary

Source of authorities					Disposition of authorities								
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates					\$	\$	\$		\$	\$	
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	
...	662,633,000	...	...	...	662,633,000	1						
...	...	36,841,745	...	...	36,841,745	1a						
...	1	...	1	1b							
...								
...	687,000	...	687,000								
...	310,000	...	310,000								
...	1,505,000	...	1,505,000								
...	5,538,000	...	5,538,000								
...	14,201,866	...	14,201,866								
...	377,451	...	377,451								
...	9,878,000	...	9,878,000								
...	13,329,361	...	13,329,361								
...	15,431,102	...	15,431,102								
...	(100,000)	...	(100,000)								
...	(271,834)	...	(271,834)								
...	(25,000)	...	(25,000)								
...	(550,000)	...	(550,000)								
...	(42,000)	...	(42,000)								
...	(37,200)	...	(37,200)								
...	(57,554)	...	(57,554)								
...	662,633,000	36,841,746	60,174,192	...	759,648,938								
...	40,000,000	...	...	...	40,000,000	5						
...	...	4,000,000	...	...	4,000,000	5a						
...	5b							
...	1	...	1								
...	25,000	25,000								
...	233,000	233,000								
...	150,000	150,000								
...	1,742,000	1,742,000								
...	(5,538,000)	(5,538,000)								
...	40,000,000	4,000,001	(3,388,000)	...	40,612,001								
							700,501,844	59,147,094	...	703,685,896			
							35,685,143	4,926,858	...	34,762,876			

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	59,697,000	...	...	59,697,000	10	Grants and contributions			
					10a	Transfer of \$400,000 from Environment Vote 1, \$250,000 from Environment Vote 25, \$232,810,000 from Treasury Board Vote 2, \$1,000,000 from Natural Resources Vote 10, and \$500,000 from Natural Resources Vote 1 and \$500,000 from Natural Resources Vote 1, \$690,000 from Transport Vote 1, \$111,000 from Health Vote 1, \$15,000 from Agriculture and Agri-Food Vote 30, \$15,000 from Fisheries and Oceans Vote 1, and \$15,000 from National Defence Vote 1			
					10b	Transfer from: Vote 1			
		1	...	...		Vote 1 (Fisheries and Oceans)			
		...	550,000	550,000		Vote 1 (Health)			
		...	15,000	15,000		Vote 1 (National Defence)			
		...	111,000	111,000		Vote 1 (Natural Resources)			
		...	15,000	15,000		Vote 1 (Transport)			
		...	500,000	500,000		Vote 2 (Treasury Board)			
		...	690,000	690,000		Vote 10 (Natural Resources)			
		...	232,810,000	232,810,000		Vote 25			
		...	1,000,000	1,000,000		Vote 30 (Agriculture and Agri-Food)			
		...	250,000	250,000		Transfer to: Vote 1			
		...	15,000	15,000		Vote 5			
		...	(14,201,866)	(14,201,866)		Vote 10 (Fisheries and Oceans)			
		...	(1,742,000)	(1,742,000)		Vote 10 (Foreign Affairs and International Trade)			
		...	(722,592)	(722,592)					
		...	(477,000)	(477,000)		Total—Vote 10	106,888,660	186,289,675	47,867,183
284,065	59,697,000	14,668,793	218,812,542	293,178,335	(S)	Minister of the Environment—Salary and motor car allowance			
	74,522	...	(200)	74,322	(S)	Contributions to employee benefit plans	74,322	...	72,922
	79,549,000	...	1,539,304	81,088,304	(S)	Spending of proceeds from the disposal of surplus Crown assets	81,088,304	...	81,303,389
	...	...	802,934	1,086,999	(S)	Nature conservancy of Canada	972,494	...	746,601
	...	...	70,175,000	70,175,000	(S)	Grant to the Canada Foundation for Sustainable Development Technology	70,175,000	...	...
	...	1,646,000	(331)	1,645,669	(S)		1,645,669	...	...
284,065	841,953,522	57,156,540	348,115,441	1,247,509,568		Total Department—Budgetary	997,031,436	250,363,627	868,438,867
									114,505

[illegible]

Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	2,300,000	...	...	2,300,000	Payments to the New Parks and Historic Sites Account Transfer to Vote 25	...	...	3,000,000
...	...	...	(1,800,000)	(1,800,000)				
...	2,300,000	...	(1,800,000)	500,000	Total—Vote 30	500,000	...	...
...	104,000,000	...	3,327,937	107,327,937	(S) Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	107,327,937	...	107,496,459
...	46,006,000	...	2,540,966	48,546,966	(S) Contributions to employee benefit plans	48,546,966	...	44,735,264
50,731,221	599,328,000	23,566,434	15,554,803	689,180,458	Total Agency—Budgetary	634,043,332	...	604,615,346
51,015,531	1,462,977,522	89,068,100	364,082,226	1,967,143,379	Total Ministry—Budgetary	1,654,209,323	257,682,355	1,495,961,476

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority

(1) Treasury Board Vote 10—Government-wide initiatives

Treasury Board Vote 15—Compensation adjustments

Treasury Board Vote 22—Operating budget carry forward

Treasury Board Vote 23—Paylist requirements

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Biodiversity is conserved and protected	102,468,764	102,139,259	359,176	438,696	98,627,590	98,011,540	1,224,000	706,515	...	200,231,530	199,882,980	...	...	...	...	200,231,530	199,882,980	...
Water is clean, safe and secure	99,396,380	99,215,695	2,847,755	2,893,813	3,605,596	3,566,941	4,403,000	3,653,022	...	101,446,731	102,023,427	...	...	...	...	101,446,731	102,023,427	...
Canadians adopt approaches that ensure the sustainable use and management of natural capital and working landscapes	41,540,577	35,313,017	120,260	168,615	11,104,798	11,096,276	141,000	318,662	...	52,624,635	46,259,246	...	...	...	...	52,624,635	46,259,246	...
Improved knowledge and information on weather and environmental conditions influences decision making	150,811,912	150,626,363	12,962,627	11,128,307	1,089,809	1,062,670	14,640,000	16,039,947	...	150,224,348	146,777,393	...	...	...	...	150,224,348	146,777,393	...
Canadians are informed of, and respond appropriately to, current and predicted environmental conditions	192,573,335	189,726,996	7,233,367	6,393,414	4,058,813	4,052,923	43,344,000	42,366,826	...	160,521,515	157,806,507	...	...	...	...	160,521,515	157,806,507	...
Risks to Canadians, their health and their environment posed by toxic and other harmful substances are reduced	156,899,098	130,229,523	6,237,756	5,517,656	478,038	445,270	4,389,000	3,084,272	...	159,225,892	133,108,177	...	...	...	...	159,225,892	133,108,177	...
Canadians adopt sustainable consumption and production approaches	50,130,972	43,250,854	...	241,020	15,015,087	14,549,963	46,000	3,323	...	65,100,059	58,038,514	...	...	...	...	65,100,059	58,038,514	...
Risks to Canadians, their health, and their environment from air pollutants and greenhouse gas emissions are reduced	114,772,525	97,767,035	10,851,060	8,903,622	2,118,847	1,564,380	13,000	300,190	...	127,729,432	107,934,847	...	...	...	...	127,729,432	107,934,847	...
Revitalization of the Toronto Waterfront	1,505,000	840,979	...	...	223,900,426	39,359,366	...	...	...	225,405,426	40,200,345	...	...	...	...	225,405,426	40,200,345	...
Harbourfront Corporation	...	...	...	...	5,000,000	5,000,000	...	...	...	5,000,000	5,000,000	...	...	...	...	5,000,000	5,000,000	...
Sub-total	910,098,563	849,109,721	40,612,001	35,685,143	364,999,004	178,709,329	68,200,000	66,472,757	...	1,247,509,568	997,031,436	...	...	...	...	1,247,509,568	997,031,436	...
Revenues netted against expenditures	(68,200,000)	(66,472,757)	...	...	...	...	(68,200,000)	(66,472,757)	...	...	...	...	...	...	...	...	...	...
Total Department—Budgetary	841,898,563	782,636,964	40,612,001	35,685,143	364,999,004	178,709,329	...	...	...	1,247,509,568	997,031,436	...	...	...	...	1,247,509,568	997,031,436	...
Canadian Environmental Assessment Agency																		
Effective and efficient environmental assessment	30,286,575	23,367,967	...	...	2,846,884	1,194,472	8,001,000	6,285,591	...	25,132,459	18,276,848	...	...	...	...	25,132,459	18,276,848	...
Revenues netted against expenditures	(8,001,000)	(6,285,591)	...	...	...	...	(8,001,000)	(6,285,591)	...	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	22,285,575	17,082,376	...	...	2,846,884	1,194,472	...	...	...	25,132,459	18,276,848	...	...	...	...	25,132,459	18,276,848	...

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
National Round Table on the Environment and the Economy												
Provide advice on environment and economy issues	5,320,894	4,857,707	...	...	...	...	...	...	...	...	5,320,894	4,857,707
Total Agency—Budgetary	5,320,894	4,857,707	...	...	...	...	...	...	...	...	5,320,894	4,857,707
Parks Canada Agency												
Establish heritage places	26,398,726	17,182,698	1,576,023	1,576,023	1,049,120	1,049,120	...	...	...	...	29,023,869	19,807,841
Conserve heritage resources	205,661,607	190,776,897	362,571	362,571	13,228,624	10,248,584	...	...	...	...	219,252,802	201,388,052
Promote public appreciation and understanding	35,624,933	32,613,681	...	...	673,872	673,872	...	...	...	...	36,298,805	33,287,553
Enhance visitor experience	297,928,571	280,317,505	5,726,306	5,726,306	576,929	576,929	...	...	...	...	304,231,806	286,620,740
Townsite management	19,244,081	16,270,479	52,967	52,967	39,990	39,990	...	...	...	...	19,337,038	16,363,436
Throughway management	81,017,627	76,557,199	18,511	18,511	...	...	...	...	...	...	81,036,138	76,575,710
Total Agency—Budgetary	665,875,545	613,718,459	7,736,378	7,736,378	15,568,535	12,588,495	...	...	...	...	689,180,458	634,043,332
Total Ministry—Budgetary	1,535,380,577	1,418,295,506	48,348,379	43,421,521	383,414,423	192,492,296	...	...	...	...	1,967,143,379	1,654,209,323

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	70,175,000	70,175,000	...	...	...
...	...	...	...	...	...	...	50,000
...	...	...	70,175,000	70,175,000	...	...	50,000
...
...	44,000	...	...	44,000	...	15,000	41,000
...	...	1,646,000	(331)	1,645,669	...	...	...
...	...	...	1,655,491	1,655,491	1,198,637	456,854	...
...	...	1,646,000	1,655,160	3,301,160	2,844,306	456,854	...
...	2,000,000	...	(2,000,000)	...	...	...	1,363,386
...	2,044,000	1,646,000	69,830,160	73,520,160	73,048,306	471,854	1,454,386
...	1,009,356	...	1,580,627	2,589,983	2,589,696	287	2,889,910
...	11,220,666	4,210,001	(2,472,219)	12,958,448	12,952,543	5,905	7,292,900
...	340,919	...	318,834	659,753	658,831	922	771,166
...	540,600	...	(97,530)	443,070	442,725	345	435,513
...	2,200,000	...	...	2,200,000	1,591,983	608,017	1,583,781
...	9,000,000	4,000,000	(3,398,664)	9,601,336	9,600,762	574	8,868,629
...	24,311,541	8,210,001	(4,068,952)	28,452,590	27,836,540	616,050	21,841,899

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	
...	277,400	...	89,230	366,630	332,941	33,689	...	
...	1,353,098	...	1,483,902	2,837,000	2,837,000	...	...
...	...	142,000	259,966	401,966	397,000	4,966	...	
...	1,630,498	142,000	1,833,098	3,605,596	3,566,941	38,655	...	
Canadians adopt approaches that ensure the sustainable use and management of natural capital and working landscapes								
...	2,022,541	29,500	2,969,829	5,021,870	5,021,870	...	...
...	142,000	...	1,948,000	2,090,000	2,082,000	8,000	...	
...	...	...	3,992,928	3,992,928	3,992,406	522	...
...	
...	2,164,541	29,500	8,910,757	11,104,798	11,096,276	8,522	...	
Improved knowledge and information on weather and environmental conditions influences decision-making								
...	68,548	...	(68,548)	...	...	...	...
...	156,000	...	(1,500)	154,500	154,500	...	...
...	...	362,292	280,450	642,742	637,442	5,300	...	
...	...	...	248,567	248,567	241,728	6,839	...
...	224,548	362,292	458,969	1,045,809	1,033,670	12,139	...	
Canadians are informed of, and respond appropriately to, current and predicted environmental conditions								
...	2,263,159	...	(2,115,294)	147,865	147,000	865	...	
...	1,970,920	...	1,509,028	3,479,948	3,474,923	5,025	...	
...	5,044,000	...	(5,044,000)	...	...	...	...
...	...	...	431,000	431,000	431,000	...	...
...	

Items not required for the current year										1,800
...	9,278,079	...	...	...	(5,219,266)	4,058,813	...	...	...	...
Risks to Canadians, their health and their environment posed by toxic and other harmful substances are reduced										
Contributions to support environmental and sustainable development initiatives	4,202,856	400,000	...	...	(4,569,318)	33,538	...	22,000	11,538	2,561,451
Contributions to support Canada's international commitments	126,341	...	...	...	156,159	282,500	...	261,270	21,230	...
Contributions for the Science horizons youth internship and the International environmental youth corp programs	1,953,000	...	...	...	(1,953,000)	...	...	...	...	2,105,500
Contribution for Canada's share of the Commission of Environmental Co-operation budget	3,400,000	...	...	...	(3,400,000)	...	...	...	...	...
Contributions to support environmental research and development	...	...	...	...	162,000	162,000	...	162,000	...	727,250
Items not required for the current year	9,682,197	400,000	...	...	...	...	...	...	...	136,807
Canadians adopt sustainable consumption and production approaches	...	...	...	...	(9,604,159)	478,038	...	445,270	32,768	5,531,008
Contributions to support environmental and sustainable development initiatives	2,677,498	...	...	...	1,660,251	4,337,749	...	4,337,064	685	123,950
Contributions to support environmental research and development	...	...	...	...	50,000	50,000	...	50,000	...	33,500
Contribution for Canada's share of the Commission of Environmental Co-operation budget	...	...	...	...	3,364,425	3,364,425	...	3,364,425	...	3,472,800
Contributions to support Canada's international commitments	...	...	...	...	3,581,944	3,581,944	...	3,580,336	1,608	...
Contributions for the Science horizons youth internship and the International environmental youth corp programs	...	...	...	...	35,300	35,300	...	35,300	...	...
Contribution—Multilateral Fund of the Montreal Protocol	...	...	...	...	344,509	344,509	...	338,532	5,977	...
Risks to Canadians, their health, and their environment from air pollutants and greenhouse gas emissions are reduced	2,677,498	...	...	...	9,036,429	11,713,927	...	11,705,657	8,270	3,630,250
Contributions to support environmental research and development	...	...	...	...	(386,512)	136,132	...	87,900	48,232	37,038
Contributions to support environmental and sustainable development initiatives	1,120,333	...	...	...	(54,038)	1,066,295	...	1,050,750	15,545	15,485
Contributions to support Canada's international commitments	6,041,121	525,000	...	...	(6,339,701)	226,420	...	225,730	690	271,651
National vehicle scrappage program	7,684,098	525,000	...	...	(6,090,251)	2,118,847	...	1,564,380	554,467	324,174
Revitalization of the Toronto Waterfront	...	...	...	...	223,900,426	223,900,426	...	39,359,366	184,541,060	34,450,173
Toronto Waterfront Revitalization Initiative	...	...	...	...	...	...	...	...	...	...
Harbourfront Corporation	...	5,000,000	...	...	...	5,000,000	...	5,000,000	...	...
Contribution to the Harbourfront Centre	...	...	...	...	...	...	...	...	...	...
Total—Contributions	57,653,000	14,668,793	219,157,051	291,478,844	219,157,051	291,478,844	105,661,023	185,817,821	...	80,862,970 ⁽¹⁾

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$		\$	\$	\$	\$
...	24,311,541	8,210,001	98,627,590	98,011,540	616,050	...	21,891,899
...	1,630,498	142,000	3,605,596	3,566,941	38,655	...	760,370
...	2,164,541	29,500	11,104,798	11,096,276	8,522	...	7,450,353
...	268,548	362,292	1,089,809	1,062,670	27,139	...	549,744
...	9,278,079	...	4,058,813	4,052,923	5,890	...	6,365,999
...	9,682,197	400,000	478,038	445,270	32,768	...	5,531,008
...	2,677,498	1,646,000	15,015,087	14,549,963	465,124	...	3,630,250
...	9,684,098	525,000	2,118,847	1,564,380	554,467	...	1,687,560
...	...	...	223,900,426	39,359,366	184,541,060	...	34,450,173
...	...	5,000,000	5,000,000	5,000,000	...	...	...
...	59,697,000	16,314,793	364,999,004	178,709,329	186,289,675	...	82,317,356 ⁽¹⁾
Canadian Environmental Assessment Agency							
Contributions							
...	173,500	72,000	246,000	195,500	50,500	...	195,500
...	300,000	...	300,000	250,306	49,694	...	220,909
...	1,969,000	600,000	2,300,884	748,666	1,552,218	...	1,632,958
...	2,442,500	672,000	2,846,884	1,194,472	1,652,412	...	2,049,367
Parks Canada Agency							
Grants							
...	22,700	...	22,700	22,700	...	...	22,700

Departmental Summary by Program Activity

Biodiversity is conserved and protected
 Water is clean, safe and secure
 Canadians adopt approaches that ensure the sustainable use and management of natural capital and working landscapes
 Improved knowledge and information on weather and environmental conditions influences decision-making
 Canadians are informed of, and respond appropriately to, current and predicted environmental conditions
 Risks to Canadians, their health and their environment posed by toxic and other harmful substances are reduced
 Canadians adopt sustainable consumption and production approaches
 Risks to Canadians, their health, and their environment from air pollutants and greenhouse gas emissions are reduced
 Revitalization of the Toronto Waterfront
 Harbourfront Corporation

Canadian Environmental Assessment Agency

Contributions

Effective and efficient environmental assessment
 Contribution to the Province of Quebec—James Bay and Northern Quebec Agreement
 Contributions to support the promotion, research and development of environmental assessments
 Contributions for the support of public participation in the environmental assessment review process—Participant funding program

Parks Canada Agency

Grants

Establish heritage places
 Grant to the International peace garden

Contributions

Establish heritage places

Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals

115,751

Conserve heritage resources

Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals

1,522,959

6,320,418

2,315,024

100,000

2,980,040

10,158,401

1,714,492

250,121

12,000

12,250,765

138,451

10,158,401

2,980,040

1,714,492

250,121

12,000

12,250,765

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Details of Respendable Amounts

Department Budgetary (respendable revenues)	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year	
	\$	\$	\$	\$	\$	\$
Biodiversity is conserved and protected	Risks to Canadians, their health and their environment posed by toxic and other harmful substances are reduced					
	Information products	...	35,345	35,345	35,543	24,977
	Really	131,450	221,704	160,478	160,478	38,464
	Scientific and professional services	817,350	195,889	465,248	465,248	1,119,238
	Regulatory services	275,200	253,577	...	...	4,541,982
Water is clean, safe and secure		1,224,000	706,515	661,269	...	210,870
	Information products	...	227,186	144,704	...	4,389,000
	Really	80,770	206,489	114,565	...	3,084,272
	Scientific and professional services	4,322,230	3,219,347	2,470,005	...	481,629,393
		4,403,000	3,653,022	2,729,274	...	381
Canadians adopt approaches that ensure the sustainable use and management of nat- ural capital and working landscapes	Information products	...	227,186	144,704	...	500
	Really	80,770	206,489	114,565	...	44,500
	Scientific and professional services	4,322,230	3,219,347	2,470,005	...	1,000
		4,403,000	3,653,022	2,729,274	...	709
		46,000	3,323	36,918	...	36,996
Improved knowledge and information on weather and environmental conditions influences decision- making	Information products	67,600	1,216	2,061	...	108
	Really	33,950	273,154	17,092	...	639
	Scientific and professional services	39,450	44,292	97,931	...	299,443
		141,000	318,662	117,084	...	300,190
		13,000	378	...	...	378
Total Department—Budgetary		68,200,000	66,472,757	64,822,328	...	64,822,328
Canadian Environmental Assessment						
Agency						
Budgetary (respendable revenues)						
Effective and efficient environmental assessment						
Revenues received from other government departments:						
Training, information and publications						
External revenues:						
Training, information and publications						
Environmental assessment services						
Total Agency—Budgetary		8,001,000	6,285,591	6,592,362	...	120,561
Total Ministry— Budgetary		76,201,000	72,758,348	71,414,690	...	166,698
		...	...	...	...	6,305,103

Revenues

Department	Current year	Previous year		Current year	Previous year
				\$	\$
Other revenues—					
Refunds of previous years' expenditures—					
Refunds of transfer payments	1,257,549	1,100,743			
Reimbursement of operating and maintenance expenditures	30,788	1,593,815			
Adjustments to prior year's payables	1,070,624	4,930,551			
	2,358,961	7,625,109			
Sales of goods and services—					
Lease and use of public property	4,614,354	1,251,379			
Services of a regulatory nature—					
Oceans disposal	1,259,725	1,943,715			
Bird hunting permits	3,076,729	3,033,739			
Miscellaneous fines	804,338	871,655			
	5,140,792	5,849,109			
Services of a non-regulatory nature—					
Hydrometric recoveries	545,453	103,287			
Other water related recoveries	1,387,590	1,277,872			
Sundries	15,815,694	17,362,638			
	17,748,737	18,743,797			
Sales of goods and information products	43,560,773	43,684,311			
Other fees and charges	3,753,035	3,001,148			
	74,817,691	72,529,744			
Proceeds from the disposal of surplus Crown assets	802,934	709,602			
Miscellaneous revenues	703,958	822,704			
Total Department	78,683,544	81,687,159			
Canadian Environmental Assessment Agency					
Other revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	1,466	15,530			
Adjustments to prior year's payables	166,496	270,379			
	167,962	285,909			
Sales of goods and services—					
Services of a non-regulatory nature	6,350,151	7,229,925			
Sales of goods and information products	...	494			
	6,350,151	7,230,419			
Proceeds from the disposal of surplus Crown assets	70	245			

SECTION 9

2007-2008

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports Analysis Centre of Canada

Office of the Superintendent of Financial Institutions

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	9.2
Ministry summary	9.5
Program activity	9.10
Transfer payments	9.12
Details of spendable amounts	9.14
Revenues	9.14

<p>Department</p> <p>Strategic Outcome</p> <p>To create a fiscal, economic, social and global advantage for Canada by providing appropriate policies and sound advice with respect to economic, social and financial conditions and to the Government's overall agenda.</p>	<p><i>Federal-provincial relations and social policy</i></p> <p>Provides policy and advice on federal-provincial-territorial relations and social policy issues and their economic and fiscal implications.</p> <p><i>International trade and finance</i></p> <p>Manages the Department's participation in international financial institutions (including the International Monetary Fund, the World Bank Group, the Organization for Economic Co-operation and Development and the European Bank for Reconstruction and Development), international groups such as the G-7, G-20 and the Asia-Pacific Economic Cooperation forum, as well as trade and investment policy issues.</p> <p><i>Public debt</i></p> <p>Manages the funding of interest and service costs of the public debt and the issuing costs of new borrowing.</p> <p><i>Domestic coinage</i></p> <p>Responsible for the payment of the production and distribution costs for domestic circulating coinage.</p> <p><i>Transfer payments to provinces/territories</i></p> <p>Administers the transfer payments pursuant to statutes and agreements with provinces and territories.</p> <p><i>International financial organizations</i></p> <p>Administers international financial obligations and subscriptions.</p>
<p>Program Activity Descriptions</p> <p>Tax policy</p> <p>Develops and evaluates federal taxation policies and legislation in the following areas: personal income tax, business income tax, and sales and excise tax.</p>	<p><i>Economic and fiscal policy</i></p> <p>Analyzes Canada's economic and fiscal situation; advises on fiscal matters; and provides analytical support on a wide range of economic and financial issues related to the Government's macroeconomic policies.</p> <p><i>Financial sector policy</i></p> <p>Provides policy analysis on Canada's financial sector and on the regulation of federally chartered financial institutions; manages the Federal government's borrowing program; and provides support regarding Crown corporation borrowing and financial market and exchange rate policy.</p> <p><i>Economic development and corporate finance</i></p> <p>Provides policy and advice regarding financial implications of government's microeconomic policies and programs; proposals for funding of programs; sectoral policy analysis; and corporate restructuring regarding Crown corporations and other corporate holdings.</p>
<p>Program Activity Descriptions</p> <p>Legislative auditing</p> <p>We conduct independent audits and studies that provide objective information, advice and assurance to Parliament, government and Canadians.</p>	<p><i>Legislative auditing</i></p> <p>We conduct independent audits and studies that provide objective information, advice and assurance to Parliament, government and Canadians.</p>
<p>Canada Deposit Insurance Corporation</p> <p>Strategic Outcome</p> <p>To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.</p>	<p><i>Canadian International Trade Tribunal</i></p> <p>Strategic Outcome</p> <p>Fair, timely and effective disposition of international trade cases and government mandate inquiries in various areas of the Tribunal's jurisdiction.</p> <p>Program Activity Descriptions</p> <p><i>Adjudication of trade cases (quasi-judicial role)</i></p> <p>The Tribunal acts as an administrative court when carrying out its quasi-judicial functions. It conducts inquiries that are open to the public. It has rules and procedures similar to those of a court of law, but not quite as formal. The Tribunal is a superior court of record and can subpoena witnesses, hear evidence and hold public hearings. Transparency and fairness are key pillars of the Tribunal's inquiry process. The Tribunal's decisions may be appealed to, as appropriate, the</p>
<p>Canadian International Trade Tribunal</p> <p>Strategic Outcome</p> <p>Fair, timely and effective disposition of international trade cases and government mandate inquiries in various areas of the Tribunal's jurisdiction.</p>	<p><i>Adjudication of trade cases (quasi-judicial role)</i></p> <p>The Tribunal acts as an administrative court when carrying out its quasi-judicial functions. It conducts inquiries that are open to the public. It has rules and procedures similar to those of a court of law, but not quite as formal. The Tribunal is a superior court of record and can subpoena witnesses, hear evidence and hold public hearings. Transparency and fairness are key pillars of the Tribunal's inquiry process. The Tribunal's decisions may be appealed to, as appropriate, the</p>
<p>Program Activity Descriptions</p> <p><i>Adjudication of trade cases (quasi-judicial role)</i></p> <p>The Tribunal acts as an administrative court when carrying out its quasi-judicial functions. It conducts inquiries that are open to the public. It has rules and procedures similar to those of a court of law, but not quite as formal. The Tribunal is a superior court of record and can subpoena witnesses, hear evidence and hold public hearings. Transparency and fairness are key pillars of the Tribunal's inquiry process. The Tribunal's decisions may be appealed to, as appropriate, the</p>	<p>Auditor General</p> <p>Strategic Outcome</p> <p>Through legislative auditing, we contribute to a well-managed and accountable government for Canadians.</p>

Federal Court of Canada or the Federal Court of Appeal or reviewed by the Federal Court of Appeal or by a bi-national panel under the North American Free Trade Agreement (NAFTA). Governments that are members of the World Trade Organization (WTO) may challenge some of the Tribunal's decisions before a dispute settlement panel under the WTO Understanding on Rules and Procedures Governing the Settlement of Disputes. The Tribunal may also conduct inquiries (safeguard inquiries) to determine if Canadian producers are being seriously injured by increased imports of goods and report with recommendations, as required, to the Government.

General economic inquiries and references (advisory role)

The *Canadian International Trade Tribunal Act* contains broad provisions under which the Government or the Minister of Finance may ask the Tribunal to conduct an inquiry on any economic, trade, tariff or commercial matter. In such an inquiry, the Tribunal acts in an advisory capacity, with powers to conduct research, receive submissions, hold hearings and report with recommendations, as required, to the Government or the Minister of Finance.

Financial Consumer Agency of Canada

Strategic Outcome

The Financial Consumer Agency of Canada (FCAC) has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as consumer provisions) that apply to them;
- promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;

- monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
- promote awareness of the obligations of financial institutions; and
- foster an understanding of financial services and issues relating to financial services.

Program Activity Descriptions

Financial Consumer Agency of Canada

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.

Financial Transactions and Reports Analysis Centre of Canada

Strategic Outcome

Financial intelligence that contributes to the detection and deterrence of money laundering and terrorist activity financing in Canada and abroad.

Program Activity Descriptions

Collection, analysis and dissemination of financial information

Technology-driven financial intelligence analysis and case disclosures that are widely used and accepted by law enforcement and intelligence agencies with a program that fosters compliance by the reporting entities.

Office of the Superintendent of Financial Institutions

Strategic Outcome

Regulate and supervise to contribute to public confidence in Canada's financial system and safeguard from undue loss.

Program Activity Descriptions

Regulation and supervision of federally regulated financial institutions

This is the largest program activity within the Office of the Superintendent of Financial Institutions (OSFI), representing over 85% of its costs. Costs for this program are recovered through assessments, service charges and user fees paid by the federally regulated financial institutions. Costs are also recovered via Memoranda of Understanding; financial statements indicate this third revenue stream as "cost-recovered services".

Regulation and supervision of federally regulated private pension plans

This program activity incorporates risk assessment and intervention and rule-making and approvals related to federally regulated private pension plans under the *Pension Benefits Standards Act*. The costs for this program are recovered from pension plan fees based on the number of members in each federally regulated pension plan.

International assistance

This program activity incorporates activities related to providing help to other countries that are building their supervisory and regulatory capacity. The costs for this program are recovered via Memoranda of Understanding between OSFI and organizations such as the Canadian International Development Agency and the International Monetary Fund.

Strategic Outcome

Contribute to public confidence in the Canada's public retirement income system.

Program Activity Descriptions*Office of the chief actuary*

This Office provides a range of actuarial services, under legislation, to the Canada Pension Plan and some federal government departments.

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	89,343,000	...	...	1	Operating expenditures	...	...
...	...	272,177	...	1a	Transfer of \$72,000 from Human Resources and Skills Development Vote 1	7,582,595	89,285,529
...	...	...	72,000		Transfer from: Vote 1 (Human Resources and Skills Development)	127,822,858	315,597,867
...	...	...	482,970		TB Vote 10 (i)	...	...
...	...	...	1,582,000		TB Vote 15 (i)	...	...
...	...	...	4,676,750		TB Vote 22 (i)	...	...
...	...	...	2,718,614		TB Vote 23 (i)	74,322	72,922
...	...	(8,866)	(8,866)		Transfer to Vote 35 (Treasury Board)	...	...
...	89,343,000	272,177	9,523,468		Total—Vote 1	2,221,297,003	2,118,263,997
...	221,200,000	...	...	5	Grants and contributions	...	...
...	74,522	...	(200)	(S)	Minister of Finance—Salary and motor car allowance	...	...
...	...	...	...	(S)	Territorial financing (Part 1.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	...	...
...	2,142,450,000	78,847,000	3	(S)	Payments (encashment of notes) to International Development Association (<i>Bretton Woods and Related Agreements Act</i> and previous years' Appropriation Acts)	...	...
...	318,269,000	1,000	...	(S)	Contributions to employee benefit plans	318,270,000	318,270,000
...	12,344,000	...	(239,835)	(S)	Purchase of domestic coinage	12,104,165	11,760,922
...	145,000,000	...	37,736,446	(S)	Interest and other costs (<i>Financial Administration Act</i>)	182,736,446	135,602,404
...	34,697,000,000	(890,000,000)	(594,628,392)	(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	33,212,371,608	34,108,503,725
...	32,000,000	...	(178,421)	(S)	Fiscal equalization (Part 1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	31,821,579	31,820,938
...	11,676,353,000	1,248,324,000	...	(S)	Canada health transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	12,924,677,000	11,535,064,000
...	21,348,400,000	118,034,000	7,837,888	(S)	Canada social transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	21,474,271,888	20,139,875,690
...	8,800,000,000	794,558,000	(4,339,000)	(S)	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	9,590,219,000	8,500,000,000
...	(661,000,000)	7,000,000	(289,805,343)	(S)		(943,805,343)	(706,787,645)

Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	(3,010,000,000)	34,000,000	256,111,000	(S)	Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i>)	(2,719,889,000)	...	(3,177,016,000)
68,571,831	...	...	68,571,831	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the <i>Financial Institutions Depositors Compensation Act</i>	...	68,571,831	...
22,041	...	6,430	28,471	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	22,041	6,430
...	30,000,000	...	30,000,000	(S)	Payment to British Columbia (<i>Budget Implementation Act, 2007</i>)	30,000,000	...	...
...	3,500,000	...	3,500,000	(S)	Payment to Yukon (<i>Budget Implementation Act, 2007</i>)	3,500,000	...	...
...	54,400,000	...	54,400,000	(S)	Payment to Northwest Territories (<i>Budget Implementation Act, 2007</i>)	54,400,000	...	...
...	250,000,000	...	250,000,000	(S)	Payment to Ontario (<i>Budget Implementation Act, 2007</i>)	250,000,000	...	...
...	1,518,925,391	...	1,518,925,391	(S)	Clean Air and Climate Change Trust Fund (<i>Budget Implementation Act, 2007</i>)	1,518,925,391	...	...
...	612,000,000	...	612,000,000	(S)	Patient wait times guarantee (<i>Budget Implementation Act, 2007</i>)	612,000,000	...	...
...	614,038,000	...	614,038,000	(S)	Transitional payments (<i>Budget Implementation Act, 2007</i>)	614,038,000	...	...
...	250,000,000	...	250,000,000	(S)	Child care spaces (<i>Budget Implementation Act, 2007</i>)	250,000,000	...	...
...	300,000,000	...	300,000,000	(S)	Human papillomavirus immunization (<i>Budget Implementation Act, 2007</i>)	300,000,000	...	...
...	...	17,912	17,912	(S)	Payments pursuant to the <i>Halifax Relief Commission Pension Continuation Act</i>	17,912	...	17,523
...	...	1,847,616	1,847,616	(S)	Payment of liabilities previously transferred to revenues	1,847,616	...	2,074,634
...	...	89,177,411	89,177,411	(S)	Net loss on exchange	89,177,411	...	120,555,315
...	...	1,000,000,000	1,000,000,000	(S)	Community development	1,000,000,000	...	...
...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years	36,258	...	...
...	...	36,258	36,258	(S)	Appropriations not required for the current year	...	...	2,615,003
68,593,872	75,811,433,322	5,023,899,568	513,103,241		Total budgetary	81,213,024,448	135,427,494	73,545,576,824
...	...	...	4,000,000	(S)	(L) Advances pursuant to section 13(1) of the <i>Financial Consumer Agency of Canada Act</i> (Gross)	4,000,000	...	5,000,000
...	...	3,840,000,000	3,840,000,000	(S)	(L) Advances pursuant to subsection 12(2) of the <i>Farm Credit Canada Act</i> (Gross)	3,840,000,000	...	...
...	...	1,000,000,000	1,000,000,000	(S)	(L) Advances pursuant to section 19 of the <i>Business Development Bank of Canada Act</i> (Gross)	1,000,000,000	...	...

International Development Association

L10	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$318,270,000 to the International Development Association (Gross)									
L10a	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$318,280,000 to the International Development Association (Gross)									
	...	1	...	(1)	...	318,280,000	...	...	...	318,270,000
	...	...	1	318,279,999	318,280,000	318,280,000	...	...	...	...
	...	1	1	318,279,998	318,280,000	318,280,000	...	...	...	...

	...	5,247,000	...	(913,157)	4,333,843	4,333,843	...	...	...	6,498,432
	...	5,247,001	1	5,161,366,841	5,166,613,843	5,166,613,843	...	...	...	329,768,432
	68,593,872	75,811,433,522	5,023,899,568	513,103,241	81,417,030,203	81,213,024,448	135,427,494	68,578,261	73,545,576,824	...
	...	5,247,001	1	5,161,366,841	5,166,613,843	5,166,613,843	...	...	329,768,432	...
	...	71,441,000	...	...	71,441,000	71,441,000	...	...	...	...
	...	...	...	2,160,000	2,160,000	2,160,000	...	...	...	...
	...	...	...	1,882,620	1,882,620	1,882,620	...	...	...	...
	...	...	...	1,997,950	1,997,950	1,997,950	...	...	...	...
	...	71,441,000	...	6,040,570	77,481,570	77,481,570	...	...	...	...
	...	9,148,000	...	(2,269)	9,145,731	9,145,731	...	...	...	...
	...	...	...	501	501	501	...	...	...	...
	...	80,589,000	...	6,038,802	86,627,802	86,627,802	...	...	...	...

	6,000,000,000	...	...	...	6,000,000,000	6,000,000,000	...	...	6,000,000,000	...
	6,000,000,000	...	...	...	6,000,000,000	6,000,000,000	...	...	6,000,000,000	...

Ministry Summary—Concluded

Source of authorities				Disposition of authorities					
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$		\$	\$	\$	\$	\$
Canadian International Trade Tribunal									
...	9,306,000	...	...	20	...	...	...	...	...
...	...	...	121,000		8,938,872	918,578	...	...	8,537,155
...	...	...	430,450		1,122,541	...	...	...	1,162,577
...	9,306,000	...	551,450	(S)	...	...	...	...	...
...	1,376,000	...	(253,459)	(S)	...	6	...	...	...
6	...	...	...		...	...	...	...	...
6	10,682,000	...	297,991		10,061,413	918,584	...	...	9,699,732
Financial Consumer Agency of Canada									
...	...	...	7,938,670	(S)	7,938,670	...	...	...	7,872,821
401	...	...	6	(S)	...	401	6	...	...
401	...	...	7,938,676		7,938,670	401	6	...	7,872,821
Financial Transactions and Reports Analysis Centre of Canada									
...	41,312,000	...	...	25	...	...	...	...	...
...	...	5,420,750	...	25a	...	...	...	...	...
...	...	238,000	...	25b	...	...	...	...	...
...	...	...	311,000		...	...	...	...	...
...	...	...	1,405,500		...	...	...	...	...
...	...	...	759,454		...	...	...	...	...
...	41,312,000	5,658,750	2,475,954	(S)	47,072,219	2,374,485	...	...	36,264,278
...	3,581,000	...	469,206		4,050,206	...	...	...	3,155,681
...	44,893,000	5,658,750	2,945,160		51,122,425	2,374,485	...	...	39,419,959
Office of the Superintendent of Financial Institutions									
...	784,000	...	...	30	...	...	...	...	...
...	...	...	74,000		...	...	...	...	...
...	...	...	15,000		...	...	...	...	...
...	784,000	...	89,000		873,000	...	...	...	768,000

(S)	Spending of revenues pursuant to subsection 17(2) of the <i>Office of the Superintendent of Financial Institutions Act</i>									
	...	I	...	(1)	...	...	...	...	...	...
(S)	55,331,832	...	...	...	55,331,832	...	(5,223,922)	...	60,555,754	4,535,820
	1,442	...	...	2,258	3,700	...	...	1,442	2,258	...
	55,333,274	784,001	...	91,257	56,208,532	...	(4,350,922)	1,442	60,558,012	5,303,820
Total Agency—Budgetary										
Total Ministry—										
	123,927,553	75,948,381,523	5,029,558,318	530,415,127	81,632,282,521	...	81,360,117,932	143,028,310	129,136,279	73,685,640,508
	6,000,000,000	5,247,001	I	5,161,366,841	11,166,613,843	...	5,166,613,843	...	6,000,000,000	329,768,432
Non-budgetary										

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

- (S) Statutory authority.
 (L) Non-budgetary authority (loan, investment or advance).
 (b) Treasury Board Vote 10—Government-wide initiatives.
 Treasury Board Vote 15—Compensation adjustments.
 Treasury Board Vote 22—Operating budget carry forward.
 Treasury Board Vote 23—paylist requirements.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
Department																		
Tax policy	35,925,065	33,484,267	...	...	...	...	...	...	...	128,000	18,472	...	...	...	...	35,797,065	33,465,795	...
Economic and fiscal policy	16,245,102	15,255,109	...	...	...	...	...	...	...	59,000	8,477	...	...	...	...	16,186,102	15,246,652	...
Financial sector policy—																		
Budgetary	91,042,957	20,357,107	...	...	9,832	9,832	...	...	...	71,000	10,233	...	...	4,844,000,000	4,844,000,000	90,981,789	20,356,706	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Economic development and corporate finance	8,868,376	8,000,107	...	...	...	...	...	...	...	32,000	4,680	...	...	...	...	8,836,376	7,995,427	...
Federal-provincial relations and social policy	13,382,548	12,704,036	...	...	...	...	...	...	...	48,000	6,945	...	...	...	...	13,334,548	12,697,091	...
International trade and finance	16,894,977	16,033,282	...	...	...	...	...	...	...	62,000	8,973	...	...	...	...	16,832,977	16,024,309	...
Public debt	33,212,371,608	33,212,371,608	...	...	...	...	...	...	...	...	...	...	...	...	...	33,212,371,608	33,212,371,608	...
Domestic coinage	182,736,446	182,736,446	...	...	...	...	...	...	...	...	...	...	...	...	...	182,736,446	182,736,446	...
Transfer payments to provinces/territories	...	...	...	...	47,211,455,518	47,211,455,518	...	...	...	...	...	...	...	...	...	47,211,455,518	47,211,455,518	...
International financial organizations—																		
Budgetary	89,037,606	89,037,606	...	...	539,460,168	411,637,310	...	...	...	...	...	...	...	322,613,843	322,613,843	628,497,774	500,674,916	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sub-total—																		
Budgetary	33,666,504,685	33,589,979,568	...	...	47,750,925,518	47,623,102,660	...	...	...	400,000	57,780	...	...	5,166,613,843	5,166,613,843	81,417,030,203	81,213,024,448	...
Non-budgetary	...	...	...	...	...	...	...	...	...	(400,000)	(57,780)	...	...	...	...	...	...	...
Revenues netted against expenditures	(400,000)	(57,780)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Department—	33,666,104,685	33,589,921,788	...	...	47,750,925,518	47,623,102,660	...	...	...	...	...	...	...	5,166,613,843	5,166,613,843	81,417,030,203	81,213,024,448	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Auditor General																		
Legislative auditing	86,627,802	82,321,898	...	...	...	...	...	...	...	...	...	...	...	...	...	86,627,802	82,321,898	...
Total Agency—Budgetary	86,627,802	82,321,898	...	...	...	...	...	...	...	...	...	...	...	...	...	86,627,802	82,321,898	...
Canada Deposit Insurance Corporation—																		
 Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	6,000,000,000	...	6,000,000,000	...	...

Canadian International Trade Tribunal

Ajudication of trade cases (quasi-judicial role)	10,376,208	9,764,177	...	...	...	...	...	...	10,376,208	9,764,177
General economic inquiries and references (advisory role)	603,789	297,236	603,789	297,236

Total Agency—Budgetary	10,979,997	10,061,413	10,979,997	10,061,413
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Financial Consumer Agency of Canada—

Budgetary	7,939,077	7,938,670	7,939,077	7,938,670
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Financial Transactions and Reports Analysis Centre of Canada

Collection, analysis and dissemination of financial information	51,696,910	49,822,425	1,800,000	1,300,000	51,122,425
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Total Agency—Budgetary	51,696,910	49,822,425	1,800,000	1,300,000	51,122,425
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Office of the Superintendent of Financial Institutions

Regulation and supervision of federally regulated financial institutions	124,557,532	69,835,070	6,692,000	2,942,026	...	75,914,000	76,708,438	55,335,532	(3,931,342)
Regulation and supervision of federally regulated private pension plans	6,513,000	5,818,569	...	...	...	6,513,000	7,220,181	...	...	...	(1,401,612)
International assistance	2,026,000	1,961,105	...	...	...	2,026,000	1,582,000	...	...	...	379,105
Office of the chief actuary	6,155,000	5,138,525	...	12,403	...	5,282,000	4,548,001	...	...	873,000	602,927
Sub-total	139,251,532	82,753,269	6,692,000	2,954,429	...	89,735,000	90,058,620	...	...	56,208,532	(4,350,922)
Revenues netted against expenditures	(89,735,000)	(90,058,620)	...	...	...	(89,735,000)	(90,058,620)	...	...	...	...

Total Agency—Budgetary	49,516,532	(7,305,351)	6,692,000	2,954,429	56,208,532	(4,350,922)
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Total Ministry—

Budgetary	33,872,865,003	33,732,760,843	6,692,000	2,954,429	47,752,725,518	47,624,402,660	81,632,282,521	81,360,117,932
Non-budgetary	...	...	...	...	...	...	...	...	...	11,166,613,843	5,166,613,843

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Grants							
International financial organizations							
Compensation to canadian agencies or entities established by an Act of Parliament for reduction of debts of debtor countries							
...	125,000,000	...	...	231,475	124,768,525	...	203,405,076
Debt payments to international organizations on behalf of poor countries							
...	51,200,000	...	...	50,490,013	709,987	...	45,605,442
...	176,200,000	...	...	50,721,488	125,478,512	...	249,010,518
Contributions							
Financial sector policy							
Research and Policy Initiatives Assistance							
...	...	...	9,832	9,832	...	...	...
International financial organizations							
Compensation to canadian agencies or entities established by an Act of Parliament for reduction of debts of debtor countries							
...	45,000,000	...	(9,832)	42,645,822	2,344,346	...	66,587,349
...	45,000,000	...	...	42,655,654	2,344,346	...	66,587,349
Total—Contributions							
Other transfer payments							
Transfer payments to provinces/territories							
...	2,142,450,000	78,847,000	3	2,221,297,003	...	...	2,118,263,997
...	32,000,000	...	(178,421)	31,821,579	...	...	31,820,938
...	11,676,353,000	1,248,324,000	...	12,924,677,000	...	...	11,535,064,000
...	21,348,400,000	118,034,000	7,837,888	21,474,271,888	...	...	20,139,875,690
...	8,800,000,000	794,558,000	(4,339,000)	9,590,219,000	...	...	8,500,000,000
...	(661,000,000)	7,000,000	(289,805,343)	(943,805,343)	...	...	(706,787,645)
...	(3,010,000,000)	34,000,000	256,111,000	(2,719,889,000)	...	...	(3,177,016,000)
...	...	30,000,000	...	30,000,000	...	...	...
...	...	3,500,000	...	3,500,000	...	...	...
...	...	54,400,000	...	54,400,000	...	...	...
...	...	250,000,000	...	250,000,000	...	...	...
...	...	1,518,925,391	...	1,518,925,391	...	...	...
...	...	612,000,000	...	612,000,000	...	...	...
...	...	300,000,000	...	300,000,000	...	...	...

(S) Transitional payments (<i>Budget Implementation Act, 2007</i>)	...	614,038,000	...	614,038,000	...	...	...	...	...
(S) Payment to Ontario (<i>Budget Implementation Act, 2007</i>)	...	250,000,000	...	250,000,000	...	...	...	...	...
(S) Community development	...	...	1,000,000,000	1,000,000,000	...	...	...	...	...
	...	40,328,203,000	5,913,626,391	969,626,127	47,211,455,518	...	...	...	38,441,220,980
International financial organizations									
(S) Payments (encashment of notes) to International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i>	...	318,269,000	1,000	...	318,270,000	...	...	...	318,270,000
Items not required for the current year	...	...	...	...	...	...	...	...	2,615,003
	...	318,269,000	1,000	...	318,270,000	...	...	...	370,885,003
Total—Other transfer payments	...	40,646,472,000	5,913,627,391	969,626,127	47,529,725,518	...	...	...	38,762,105,983
Departmental Summary by Program Activity									
Financial sector policy	...	...	...	9,832	9,832	...	...	...	...
Transfer payments to provinces/territories	...	40,328,203,000	5,913,626,391	969,626,127	47,211,455,518	...	...	...	38,441,220,980
International financial organizations	...	539,469,000	1,000	(9,832)	539,460,168	...	127,822,858	...	636,482,870
Total Department	...	40,867,672,000	5,913,627,391	969,626,127	47,750,925,518	...	127,822,858	...	39,077,703,850
Auditor General									
Contributions									
Legislative auditing	...	...	...	...	...	...	...	...	380,000
Items not required for the current year	...	...	...	...	...	...	...	...	...
Total Agency	...	...	...	...	...	...	...	...	380,000
Financial Transactions and Reports Analysis Centre of Canada									
Contributions									
Collection, analysis and dissemination of financial information	...	1,800,000	...	...	1,800,000	...	500,000	...	...
Contribution to the Egmont group secretariat to support development and operations	...	...	...	...	...	...	...	...	...
Total Agency	...	1,800,000	...	...	1,800,000	...	500,000	...	...
Total Ministry	...	40,869,472,000	5,913,627,391	969,626,127	47,752,725,518	...	128,322,858	...	39,078,083,850

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Tax policy	128,000	18,472	...
Economic and fiscal policy	59,000	8,477	...
Financial sector policy	71,000	10,233	...
Economic development and corporate finance	32,000	4,680	...
Federal-provincial relations and social policy	48,000	6,945	...
International trade and finance	62,000	8,973	...
Total Department—Budgetary	400,000	57,780	...
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Regulation and supervision of federally regulated financial institutions	75,914,000	76,708,438	68,210,721
Regulation and supervision of federally regulated private pension plans	6,513,000	7,220,181	5,280,842
International assistance	2,026,000	1,582,000	1,703,006
Office of the chief actuary	5,282,000	4,548,001	4,064,238
Total Agency—Budgetary	89,735,000	90,058,620	79,258,807
Total Ministry—Budgetary	90,135,000	90,116,400	79,258,807

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾		
Cash and accounts receivable—Cash—		
Chartered banks	60,047,705	46,003,542
Short term deposits	225,791,019	237,065,710
Receiver General balance at the Bank of Canada	74,821,887	68,159,568
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—		
Transfer of profits	1,828,151,343	1,765,274,825
International Monetary Fund—Subscriptions—		
Transfer of profits	9,292,106	22,753,215
Loans, investments and advances—		
Bank of Canada—Transfer of profits	1,921,014,228	1,983,529,335
Canada Development Investment Corporation—		
Dividends	234,200,000	156,000,000
Farm Credit Canada	19,944,678	...
Business Development Bank of Canada	1,870,490	...
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	5,070	42,284
United Kingdom—United Kingdom Financial Agreement Act, 1946—		
Deferred interest	...	335,151
International Monetary Fund—Poverty Reduction and Growth Facility	14,111,141	13,679,472
Financial Consumer Agency of Canada	125,193	166,279
Other accounts—		
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund	157,563	39,305
	4,389,591,367	4,293,107,630
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	88,098	20,833
Adjustments to prior year's payables	846,540	221,003
	934,638	241,836
Sales of goods and services—		
Sales of goods and information products—		
Sale of other publications	59,086	118,743

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Other fees and charges—			Proceeds from the disposal of surplus Crown assets		6
Fines, penalties and forfeitures—Fees—	5,745	13,948	Miscellaneous revenues	735	986
Access to information			Total Agency	16,816	2,825
Proceeds from the disposal of surplus Crown assets			Financial Consumer Agency of Canada		
Miscellaneous revenues—			Other revenues—		
Domestic cottage	203,566,389	226,843,496	Sales of goods and services—		
Net gain on exchange	44,420,085	74,444,465	Services of a regulatory nature	6,931,811	8,025,626
Sale of real property to Canada Lands Company Limited	5,183,750	2,069,601	Services of a non-regulatory nature	...	13,573
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—Unclaimed cheques	30,086,846	25,929,367	Sales of goods and information products	10	45
Unclaimed balances received from Bank of Canada in respect of chartered banks	1,448,893	3,951,426	Other fees and charges—		
Transfer from matured debt outstanding	5,435,669	2,462,564	Revenue from fines	76,000	101,000
Mortgage interest premium	13,850,820	10,516,786	Proceeds from the disposal of surplus Crown assets	7,007,821	8,140,244
Sundries	8,442	215,383	Total Agency	7,007,827	8,140,645
Total Department	304,000,894	346,433,088	Financial Transactions and Reports Analysis		
Auditor General	4,694,598,160	4,639,937,286	Centre of Canada		
Other revenues—			Other revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	59,240	26,852	Refunds of previous years' expenditures	1,643	1,247
Adjustments to prior year's payables	27,843	169,198	Adjustments to prior year's payables	31,016	105,968
Proceeds from the disposal of surplus Crown assets			Total Agency	32,659	107,215
Miscellaneous revenues—			Office of the Superintendent of Financial Institutions		
Net gain on exchange	1,531	159	Other revenues—		
Sundries	274,184	477,783	Sales of goods and services—		
Total Agency	363,299	677,852	Services of a regulatory nature	76,484,394	72,956,953
Canadian International Trade Tribunal			Services of a non-regulatory nature	9,153,931	9,566,782
Other revenues—			Sales of goods and information products	1,440	1,593
Refunds of previous years' expenditures—			Other fees and charges—		
Refunds of previous years' expenditures	15,943	1,128	Revenue from fines	373,634	227,325
Adjustments to prior year's payables	138	705	Proceeds from the disposal of surplus Crown assets	86,013,399	82,752,653
Proceeds from the disposal of surplus Crown assets			Miscellaneous revenues—	2,258	1,442
Miscellaneous revenues—			Gain on foreign exchange	118	...
Net gain on exchange	16,081	1,833	Total Agency	86,015,775	82,754,095

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Other revenues—		
Return on investments	4,389,591,367	4,293,107,630
Refunds of previous years' expenditures	1,070,461	546,934
Sales of goods and services	93,086,051	91,025,588
Proceeds from the disposal of surplus Crown assets	9,195	27,750
Miscellaneous revenues	304,277,462	346,912,016
Total Ministry	4,788,034,536	4,731,619,918

(1) Interest unless otherwise indicated.

SECTION 10

2007-2008

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions ..	10.2
Ministry summary	10.3
Program activity	10.5
Transfer payments	10.6
Details of spendable amounts	10.10
Revenues	10.10

Department	<i>Aquaculture</i>	Creation of conditions for a vibrant and innovative aquaculture industry that is environmentally and socially responsible, economically viable and internationally competitive.	of healthy and productive aquatic ecosystems. These functions are provided through a network of research facilities in collaboration with other government departments, private sector, academia and international organizations.
Strategic Outcome	Safe and Accessible Waterways (SAW).		
Program Activity Descriptions	<p><i>Canadian coast guard</i></p> <p>Provision of maritime services that contribute to the enhancement and maintenance of maritime safety and commerce; protection of marine and freshwater environment; oceans and fisheries resource management; security; and other government maritime priorities via maritime expertise, Canada's civilian fleet, a broadly distributed shore infrastructure, and collaboration with various stakeholders.</p> <p><i>Small craft harbours</i></p> <p>Operation and maintenance of a national system of harbours critical to Canada's commercial fishing industry.</p> <p><i>Science (safe and accessible waterways)</i></p> <p>Provision of scientific research, monitoring, advice, products and services and data management in support of safe and accessible waterways. These functions are provided through a network of research facilities in collaboration with other government departments, private sector, academia and international organizations.</p>	<p><i>Science (sustainable fisheries and aquaculture)</i></p> <p>Provision of scientific research, monitoring, advice, products and services and data management in support of sustainable fisheries and aquaculture. These functions are provided through a network of research facilities in collaboration with other government departments, private sector, academia and international organizations.</p>	
Strategic Outcome		Healthy and Productive Aquatic Ecosystems (HAPAE).	
Program Activity Descriptions		<p><i>Oceans management</i></p> <p>Conservation and sustainable use of Canada's oceans, in collaboration with others, through integrated oceans management plans which include marine protected areas and marine environmental quality objectives.</p> <p><i>Habitat management</i></p> <p>Protection and conservation of freshwater and marine fish habitat in collaboration with others, through a balanced application of regulatory and non-regulatory activities including reviewing development proposals, conducting environmental assessments and monitoring compliance and effectiveness.</p>	
Strategic Outcome	Sustainable Fisheries and Aquaculture (SFA).		
Program Activity Descriptions	<p><i>Fisheries management</i></p> <p>Conservation of Canada's fisheries resources to assure sustainable resource utilization through close collaboration with resource users and stakeholders.</p>	<p><i>Science (healthy and productive aquatic ecosystem)</i></p> <p>Provision of scientific research, monitoring, advice, products and services and data management in support</p>	

Ministry Summary

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$			\$	\$	\$
...	1,129,800,000	...	...	1	Department			
...	1a	Operating expenditures			
...	...	99,491,488	...	1b	Transfer of \$743,928 from National Defence Vote 5, \$424,750 from Public Safety and Emergency Preparedness Vote 1, and \$851,590 from Transport Vote 1			
...		Transfer of \$187,000 from Fisheries and Oceans Vote 10, and \$62,500 from Canadian Heritage Vote 5			
...		Transfer from: Vote 1 (Public Safety and Emergency Preparedness)			
...	424,750		Vote 1 (Transport)			
...	851,590		Vote 5 (Canadian Heritage)			
...	62,500		Vote 5 (National Defence)			
...	743,928		Vote 10			
...	187,000		TB Vote 10 ⁽¹⁾			
...	902,360		TB Vote 15 ⁽¹⁾			
...	6,363,000		TB Vote 22 ⁽¹⁾			
...	47,095,756		TB Vote 23 ⁽¹⁾			
...	20,685,159		Transfer to: Vote 1 (Foreign Affairs and International Trade)			
...	(275,000)		Vote 5			
...	(23,000,000)		Vote 5 (National Defence)			
...	(25,000)		Vote 10			
...	(3,827,220)		Vote 10 (Environment)			
...	(15,000)		Vote 35 (Treasury Board)			
...	(93,475)		Vote 80 (Industry)			
...	(14,353)		Vote 85 (Industry)			
...	(250,000)		Total—Vote 1	1,210,815,199	68,292,285	...
...	1,129,800,000	99,491,489	49,815,995					1,196,524,708
...	232,054,000	...	...	5	Capital expenditures			
...	...	8,456,229	...	5a	Transfer of \$23,000,000 from Fisheries and Oceans Vote 1			
...	23,000,000		Transfer from Vote 1			
...	232,054,000	8,456,229	23,000,000		Total—Vote 5	211,207,177	52,303,052	...
...	55,130,000	...	...	10	Grants and contributions			
...	10a	Transfer of \$2,631,216 from Fisheries and Oceans Vote 1, \$722,592 from Environment Vote 10, and \$75,000 from Transport Vote 1			
...	...	23,075,000	...	10b	Transfer of \$1,196,004 from Fisheries and Oceans Vote 1			
...		Vote 1			
...		Transfer from: Vote 1			
...	3,827,220		Vote 1 (Transport)			
...	75,000		Vote 10 (Environment)			
...	722,592					

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Standing Committee on Finance
(L) Non-budgetary authority (loan, investment or advance)
(I) Government-wide initiatives

Treasury Board Vote 10 Compensation adjustments
Treasury Board Vote 15 Compensation adjustments
Treasury Board Vote 22 Operating budget carry forward
Treasury Board Vote 23 Payroll requirements

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Canadian coast guard	596,777,300	585,162,831	192,645,837	143,684,937	5,161,001	5,161,000	50,058,000	41,705,622	...	...	744,526,138	692,303,146
Small craft harbours	76,455,627	75,291,646	34,585,252	36,396,761	1,020,000	986,014	...	...	...	...	112,060,879	112,674,421
Science (safe and accessible waterways)	65,654,349	48,869,254	1,553,710	2,246,274	124,096	124,096	...	...	...	...	67,332,155	51,239,624
Fisheries management	323,760,519	294,993,951	5,749,791	6,401,930	71,755,076	63,398,671	...	...	...	...	401,265,386	364,794,552
Aquaculture	5,343,996	5,370,037	34,483	24,737	...	...	...	...	...	...	5,378,479	5,394,774
Science (sustainable fisheries and aquaculture)	198,201,186	193,331,703	19,999,195	14,596,665	1,441,600	1,239,119	...	...	...	...	219,641,981	209,167,487
Oceans management	24,323,116	19,931,756	218,721	164,913	147,000	109,450	...	...	...	...	24,688,837	20,206,119
Habitat management	87,849,005	75,018,609	600,991	449,388	2,929,040	2,334,227	...	...	...	...	91,379,036	77,802,224
Science (healthy and productive aquatic ecosystem)	73,981,307	75,794,201	8,122,249	7,241,572	15,000	15,000	...	...	...	...	82,118,556	83,050,773
Sub-total	1,452,346,405	1,373,763,988	263,510,229	211,207,177	82,592,813	73,367,577	50,058,000	41,705,622	...	...	1,748,391,447	1,616,633,120
Revenues netted against expenditures	(50,058,000)	(41,705,622)	...	...	...	...	(50,058,000)	(41,705,622)	...	...	...	...
Total Department—Budgetary	1,402,288,405	1,332,058,366	263,510,229	211,207,177	82,592,813	73,367,577	...	...	...	...	1,748,391,447	1,616,633,120
Freshwater Fish Marketing Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	...	...	50,000,000	...
Total Ministry—												
Budgetary	1,402,288,405	1,332,058,366	263,510,229	211,207,177	82,592,813	73,367,577	...	...	...	...	1,748,391,447	1,616,633,120
Non-budgetary	...	...	...	...	...	...	...	...	...	...	50,000,000	...

Transfer Payments

Available from previous years	Source of authorities				Total available for use	Department Grants	Disposition of authorities			
	As shown in			Adjustments, warrants and transfers			Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	500,000	...	337,000	837,000	Small craft harbours	810,000	27,000	...	575,000	
					Grant program for the disposal of small craft harbours					
...	...	...	20,000	20,000	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	20,000	...	...	...
...	500,000	...	357,000	857,000		830,000	27,000	...	575,000	
...	46,000	...	23,096	69,096	Science (safe and accessible waterways)	69,096	...	...	98,072
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues					
...	5,000	...	195,000	200,000	Fisheries management	115,000	85,000	...	450,000	
...	...	7,900,000	...	7,900,000	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	1,653,910	6,246,090	...	30,000,000	
...	...	...	...	...	Ice compensation for east coast commercial fishers	...	...	...	...
...	5,000	7,900,000	195,000	8,100,000	Items not required for the current year	1,768,910	6,331,090	...	30,450,000	
...	148,000	...	(115,000)	33,000	Science (sustainable fisheries and aquaculture)	25,500	7,500	...	500	
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues					
...	...	...	30,000	30,000	Oceans management	30,000	...	...	178,000
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues					
...	...	...	120,000	120,000	Habitat management	120,000	...	...	125,000
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues					

Science (healthy and productive aquatic ecosystem)
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues

...	15,000	...	...	15,000	...	...	...	15,000	...	...	30,000
...	714,000	7,900,000	610,096	9,224,096	...	...	...	2,858,506	6,365,590	...	31,456,572

Contributions

Canadian coast guard
Contribution agreements with the Canadian Coast Guard Auxiliary for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education

...	4,500,000	...	401,000	4,901,000	...	...	...	4,901,000	...	...	4,911,000
...	...	1	260,000	260,001	...	...	...	260,000	1	...	60,000

Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues

...	4,500,000	1	661,000	5,161,001	5,161,000	1	...	4,971,000
-----	-----------	---	---------	-----------	-----	-----	-----	-----------	---	-----	-----------

Small craft harbours

Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues

...	163,000	163,000	156,014	6,986	...	133,507
-----	-----	-----	---------	---------	-----	-----	-----	---------	-------	-----	---------

Science (safe and accessible waterways)

Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues

...	30,000	30,000	30,000	30,000
-----	-----	-----	--------	--------	-----	-----	-----	--------	-----	-----	--------

Contributions for the support of the Academic research contribution program

...	...	...	25,000	25,000	...	...	...	25,000	...	...	50,000
...	...	...	55,000	55,000	...	...	...	55,000	...	...	80,000

Fisheries management

Contribution to the Pacific Salmon Foundation
Contribution to the salmon sub-committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements

...	962,000	962,000	410,680	551,320	...	423,143
-----	---------	-----	-----	---------	-----	-----	-----	---------	---------	-----	---------

Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements

...	210,000	...	100	210,100	210,085	15	...	174,545
-----	---------	-----	-----	---------	-----	-----	-----	---------	----	-----	---------

Contributions under the Aboriginal aquatic resource and oceans management program

...	30,400,000	4,058,000	(1,905,837)	32,552,163	32,546,475	5,688	...	32,177,511
-----	------------	-----------	-------------	------------	-----	-----	-----	------------	-------	-----	------------

Contributions to At sea mentoring and fisheries operations management initiatives

...	15,400,000	8,117,000	2,120,509	25,637,509	25,637,508	1	...	14,674,107
-----	------------	-----------	-----------	------------	-----	-----	-----	------------	---	-----	------------

Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues

...	370,000	...	1,333,404	1,703,404	1,560,245	143,159	...	2,383,037
-----	---------	-----	-----------	-----------	-----	-----	-----	-----------	---------	-----	-----------

Contributions under the Fisheries access program (Basin)

...	79,000	...	137,300	216,300	...	...	...	170,472	45,828	...	647,086
...	...	3,000,000	(1,751,400)	1,248,600	...	...	...	25,953	1,222,647	...	51,768,161

Contribution to the Pacific Salmon Foundation (Fraser Basin)

...	...	...	1,125,000	1,125,000	...	...	...	1,068,343	56,657	...	...
...	...	...	...	...	...	...	...	...	...	...	246,016
...	47,421,000	15,175,000	1,059,076	63,655,076	...	...	...	61,629,761	2,025,315	...	102,493,606

Available from previous years	Source of authorities					Disposition of authorities			
	As shown in			Adjustments, warrants and transfers		Total available for use	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates						Variance	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	Aquaculture	...	...	...	15,000
...	118,000	...	54,900	172,900	Items not required for the current year	106,000	66,900	...	6,000
...	400,000	...	335,820	735,820	Science (sustainable fisheries and aquaculture)	...	...	...	...
...	...	...	171,076	171,076	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	630,698	105,122	...	408,830
...	...	...	328,804	328,804	Contribution to support the Academic research contribution program for the support of academic research and development related to science priorities	164,726	6,350	...	...
...	518,000	...	890,600	1,408,600	Contributions under the Aboriginal aquatic resource and oceans management program	312,195	16,609	...	...
...	102,000	...	15,000	117,000	Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	1,213,619	194,981	...	414,830
...	1,875,000	...	728,040	2,603,040	Oceans management	79,450	37,550	...	737,900
...	...	...	182,500	182,500	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	2,018,227	584,813	...	512,000
...	...	...	23,500	23,500	Habitat management	172,500	10,000	...	206,500
...	1,875,000	...	934,040	2,809,040	Contributions under the Aboriginal inland habitat program	23,500	...	...	...
...	...	...	...	...	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	2,214,227	594,813	...	718,500
...	...	...	...	...	Contributions for the support of the Academic research contribution program	...	...	...	...
...	...	...	...	...	Science (healthy and productive aquatic ecosystem)	...	...	...	60,000
...	54,416,000	15,175,001	3,777,716	3,368,717	Items not required for the current year	70,509,071	2,859,646	...	109,624,343
...	...	...	...	...	Total—Contributions	...	...	...	...

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities previous year
	\$	\$	\$
Budgetary (spendable revenues)			
Canadian coast guard	27,817,700	30,712,464	29,477,653
Marine navigation service fees			
Maintenance dredging services tonnage fees	4,600,000	5,372,167	5,180,163
Coast guard radio tolls	75,000	26,394	22,063
Employee deductions for employee housing	39,300	...	...
Icebreaking services fees	13,824,000	5,202,482	5,011,376
Canadian Coast Guard College	3,700,000	61	1,388,844
Sundries	2,000	392,054	494,118
Total Ministry—Budgetary	50,058,000	41,705,622	41,774,217

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾		
Loans to haddock fishermen	107,467	106,821
	107,467	106,821
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,475,241	1,195,015
Adjustments to prior year's payables	2,710,835	4,654,094
	5,186,076	5,849,109
Sales of goods and services—		
Rights and privileges—		
Fees	1,600	1,520
Licences	43,863,395	44,146,780
Oyster leases	210,241	223,362
Bait	4,729	...
Vessel and fishermen registrations	410,930	439,328
Small craft harbours—		
Wharfage, berthing and leases	1,434,987	1,453,658
Licences	11,884	13,147
Other wharf revenues	2,621	5,740
	45,940,387	46,283,535
Services of a non-regulatory nature—		
Rental of land, buildings, vehicles and machinery	458,775	421,187
Sundries	1,558,389	1,036,596
Respendable revenues—		
Net-voted revenues—Invoiced—		
Canadian Coast Guard College	61	283,749
Employee housing	...	7,248
Icebreaking services	5,601,700	5,131,159
Marine service fees	30,401,439	30,095,653
Maintenance dredging services tonnage fees	5,624,953	5,266,415
Rental of land, buildings, vehicles and machinery	13,639	19,313
Telecommunications	26,984	4,421
Sundries	369,415	474,584
	44,055,355	42,740,325
Sales of goods and information products—		
Proceeds from sale of publications	1,948,109	1,858,279
Sundries	16,356	...
	1,964,465	1,858,279
	91,960,207	90,882,139

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	3,733,483	1,987,009
Miscellaneous revenues—		
Seizures and forfeitures	294,187	179,485
Gain on exchange for revaluation at year-end	...	21,174
Fines	1,304,476	1,173,509
Sundries	965,440	1,154,468
	2,564,103	2,528,636
Total Ministry	103,551,336	101,353,714

(1) Interest unless otherwise indicated.

SECTION 11

2007-2008

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department
Canadian Commercial Corporation
Canadian International Development
Agency
International Development Research
Centre
International Joint Commission
NAFTA Secretariat, Canadian Section

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	11.2
Ministry summary	11.5
Program activity	11.14
Transfer payments	11.16
Details of spendable amounts	11.28
Revenues	11.28

<p>Department</p> <p>Strategic Outcome</p> <p>Canada's interests are advanced internationally—In partnership with Canadians, Canada and its values are projected to the world, Canada's interests are pursued abroad and Canadians are better able to interpret the world.</p>	<p>official travel by the Governor General, the Prime Minister, Ministers of the Portfolio and all official diplomatic events.</p>	
<p>Program Activity Descriptions</p> <p><i>Strategic policy and planning</i></p> <p>Leading the formulation of Canada's overall foreign policy and commercial strategy and the inter-departmental development of whole-of-government strategies, including public diplomacy.</p>	<p>Strategic Outcome</p> <p>Canada's commercial interests are advanced internationally—Canada's commercial interests are advanced, both in Canada and abroad, in collaboration with Canadian business and other stakeholders.</p>	<p>Program Activity Descriptions</p> <p><i>Consular affairs</i></p> <p>Managing and delivering consular services to Canadians.</p> <p><i>Passport Canada special operating agency (Revolving Fund)</i></p> <p>Managing and delivering passport services to Canadians (through the use of the Passport Canada Revolving Fund).</p>
<p>Strategic Outcome</p> <p>Integrating, advocating and advancing Canada's international security interests, bilaterally and multilaterally, as well as managing and implementing the department's policy and programming responsibilities with respect to security and intelligence.</p>	<p>Strategic Outcome</p> <p>Government is served abroad—The government delivers its programs and achieves its results in a secure environment through cost-effective and efficient services and infrastructure at Canada's missions abroad.</p>	<p><i>Passport Canada special operating agency (Appropriated funds)</i></p> <p>Managing and delivering passport services to Canadians through initiatives complementing funding from the Passport Revolving Fund.</p>
<p>Global issues</p> <p>Advocating a stronger and more effective multilateral system, capable of addressing Canada's interests in global issues, in particular international economic relations and development, environment and sustainable development, human rights and human security.</p>	<p>Program Activity Descriptions</p> <p><i>Common services and infrastructure—Support from headquarters</i></p> <p>Managing and delivering headquarters-provided common services to government programs and partners operating abroad.</p>	<p><i>Common services and infrastructure—Missions abroad</i></p> <p>Managing and delivering mission-provided common services to government programs and partners operating in Canada's missions in Europe, Asia-Pacific, Africa, and the Latin America and Caribbean regions.</p>

Canadian Commercial Corporation

Strategic Outcome

Enhanced market access for Canadian exporters to complex international public sector markets.

Program Activity Descriptions

Aerospace, defence and security branch

This consists of export sales in the aerospace, defence and security sectors. These include sales to all levels of government.

International development branch

This is non-Defence Protection Sharing Agreement (DPSA) and non-aerospace, defence and security business consisting of supply and construction projects in a variety of other sectors and can include sales to all levels of government: federal, state and municipal.

Canadian International Development Agency

Strategic Outcome

Increased achievement of development goals, consistent with Canada's foreign policy objectives.

Program Activity Descriptions

Development partners

Programming long term development assistance in the development partner countries.

Fragile states and countries experiencing humanitarian crisis

Programming development and/or humanitarian assistance in fragile states and/or countries experiencing humanitarian crisis.

Selected countries and regions

Programming development assistance in selected countries and regions.

Institutions

Programming development assistance and engaging with selected Multilateral institutions and canadian/international organizations.

Strategic Outcome

Sustained support and informed action by Canadian international development.

Program Activity Descriptions

Canadians

Providing opportunities for Canadians to increase their awareness, deepen their understanding and ensure their greater engagement in international development.

Building research capacity

Services that enhance scientific excellence within development research, including support on problem definition, methodology, research management and linking with relevant audiences. These services also allow International Development Research Centre (IDRC) to monitor projects, share results, and learn from experience.

International Joint Commission

Strategic Outcome

Prompt and effective prevention and/or resolution of potential disputes under the Boundary Waters Treaty and Great Lakes Water Quality Agreement to ensure they have no negative impact on Canada-US relations.

Program Activity Descriptions

Boundary waters treaty

The issuing of orders of approval in response to applications for the use, obstruction or diversion of waters that flow along and/or across the boundary if such uses affect the natural water levels or flows on the other side; undertaking investigations of specific issues (references) when requested by governments; and the provision to make binding decisions on matters referred to it by the governments.

Great Lakes water quality agreement

To evaluate progress toward restoring and maintaining the chemical, physical and biological integrity of the waters of the Great Lakes basin ecosystem.

NAFTA Secretariat, Canadian Section**Strategic Outcome**

A highly efficient, impartial and rules-based international trade dispute resolution process that benefits Canadian exporters to NAFTA countries, as well as NAFTA country exporters doing business in Canada.

Program Activity Descriptions*Administration of international trade dispute settlement mechanisms*

Appropriate administration of international trade dispute settlement mechanisms that ensures unbiased administrative processes, security and fairness, while providing quality services.

Ministry Summary

Source of authorities				Disposition of authorities					
Available from previous years	As shown in			Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$			\$	\$	\$	\$
...	1,162,106,000	1	Operating expenditures				
				1a	Transfer of \$13,031,000 from Foreign Affairs and International Trade Vote 10, \$3,089,200 from Foreign Affairs and International Trade Vote 25, \$5,678,000 from Citizenship and Immigration Vote 1, \$1,103,800 from Public Safety and Emergency Preparedness Vote 20, \$830,780 from National Defence Vote 1, \$516,600 from Canadian Heritage Vote 1, \$530,800 from Public Safety and Emergency Preparedness Vote 10, \$407,664 from Public Safety and Emergency Preparedness Vote 1, \$348,900 from Justice Vote 1, \$316,100 from Agriculture and Agri-Food Vote 30, \$275,000 from Fisheries and Oceans Vote 1, \$264,100 from Treasury Board Vote 1, \$251,240 from Health Vote 1, \$236,000 from Veterans Affairs Vote 1, \$170,100 from Agriculture and Agri-Food Vote 1, \$169,900 from Canada Revenue Agency Vote 1, \$119,000 from Public Safety and Emergency Preparedness Vote 45, \$55,700 from Natural Resources Vote 1, and \$31,300 from Public Works and Government Services Vote 1				
					Transfer of \$500,000 from Foreign Affairs and International Trade Vote 10, \$1,000,000 from Foreign Affairs and International Trade Vote 15, \$227,800 from Public Safety and Emergency Preparedness Vote 10, \$145,000 from Public Safety and Emergency Preparedness Vote 45, \$123,300 from Citizenship and Immigration Vote 1, and \$29,700 from National Defence Vote 1				
					Transfer from: Vote 1 (Agriculture and Agri-Food) Vote 1 (Canada Revenue Agency) Vote 1 (Canadian Heritage) Vote 1 (Citizenship and Immigration) Vote 1 (Fisheries and Oceans) Vote 1 (Health) Vote 1 (Justice) Vote 1 (National Defence) Vote 1 (Natural Resources) Vote 1 (Public Safety and Emergency Preparedness)				
...	...	32,549,863	...			32,549,863			
...	1		170,100			
...			169,900			
...			516,600			
...			5,801,300			
...			275,000			
...			251,240			
...			348,900			
...			860,480			
...			55,700			
...			407,664			

Ministry Summary—Continued

Available from previous years	Source of authorities				Disposition of authorities			
\$	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	31,300	31,300	Vote 1 (Public Works and Government Services)			
...	264,100	264,100	Vote 1 (Treasury Board)			
...	236,000	236,000	Vote 1 (Veterans Affairs)			
...	13,531,000	13,531,000	Vote 10			
...	Vote 10 (Public Safety and Emergency Preparedness)			
...	758,600	758,600	Vote 15			
...	1,000,000	1,000,000	Vote 20 (Public Safety and Emergency Preparedness)			
...	1,103,800	1,103,800	Vote 25			
...	3,089,200	3,089,200	Vote 30 (Agriculture and Agri-Food)			
...	316,100	316,100	Vote 45 (Public Safety and Emergency Preparedness)			
...	264,000	264,000	TB Vote 10 ⁽¹⁾			
...	686,295	686,295	TB Vote 15 ⁽¹⁾			
...	3,322,000	3,322,000	TB Vote 22 ⁽¹⁾			
...	46,093,973	46,093,973	TB Vote 23 ⁽¹⁾			
...	17,516,339	17,516,339	Transfer to: Vote 1 (Citizenship and Immigration)			
...	(1,019,640)	(1,019,640)	Vote 1 (Veterans Affairs)			
...	(37,200)	(37,200)	Vote 5			
...	(9,932,600)	(9,932,600)	Vote 10			
...	(5,380,000)	(5,380,000)	Vote 35 (Treasury Board)			
...	(58,240)	(58,240)				
...	1,162,106,000	32,549,864	80,641,911	1,275,297,775	Total—Vote 1	1,221,975,746	53,322,029	1,269,900,437
...	114,781,000	...	...	114,781,000	Capital expenditures			
...	Transfer of \$1,388,200 from Foreign Affairs and International Trade Vote 25, \$2,718,000 from Citizenship and Immigration Vote 1, \$606,600 from Public Safety and Emergency Preparedness Vote 20, \$319,500 from National Defence Vote 1, \$223,100 from Public Safety and Emergency Preparedness Vote 10, \$154,800 from Canadian Heritage Vote 1, \$117,900 from Agriculture and Agri-Food Vote 30, \$73,400 from Agriculture and Agri-Food Vote 1, \$65,000 from Veterans Affairs Vote 1, \$60,600 from Canada Revenue Agency Vote 1, \$27,300 from Natural Resources Vote 1, \$18,400 from Public Works and Government Services Vote 1, \$17,800 from Justice Vote 1, \$16,600 from Health Vote 1, and \$7,500 from Treasury Board Vote 1			
...	...	61,789,720	...	61,789,720	Transfer of \$9,932,600 from Foreign Affairs and International Trade Vote 1, \$153,500 from Public Safety and Emergency Preparedness Vote 10,			

5

5a

5b

\$61,000 from Public Safety and Emergency Preparedness Vote 45, \$45,100 from Citizenship and Immigration Vote 1, and \$25,700 from National Defence Vote 1

Transfer from: Vote 1

Vote 1 (Agriculture and Agri-Food)

Vote 1 (Canada Revenue Agency)

Vote 1 (Canadian Heritage)

Vote 1 (Citizenship and Immigration)

Vote 1 (Health)

Vote 1 (Justice)

Vote 1 (National Defence)

Vote 1 (Natural Resources)

Vote 1 (Public Works and Government Services)

Vote 1 (Treasury Board)

Vote 1 (Veterans Affairs)

Vote 10 (Public Safety and Emergency Preparedness)

Vote 20 (Public Safety and Emergency Preparedness)

Vote 25

Vote 30 (Agriculture and Agri-Food)

Vote 45 (Public Safety and Emergency Preparedness)

170,921,493 35,299,227 ... 136,399,103

Total—Vote 5

Grants and contributions

Transfer of \$2,280,000 from Foreign Affairs and International Trade Vote 1, \$12,617,339 from Foreign Affairs and International Trade Vote 25, \$50,000 from Canadian Heritage Vote 5, \$42,000 from Health Vote 1, \$42,000 from Environment Vote 1, and \$25,000 from Indian Affairs and Northern Development Vote 10

Transfer of \$3,100,000 from Foreign Affairs and International Trade Vote 1, \$477,000 from Environment Vote 10, and \$100,000 from Public Safety and Emergency Preparedness Vote 5

Transfer from: Vote 1

Vote 1 (Environment)

Vote 1 (Health)

Vote 5 (Canadian Heritage)

Vote 5 (Public Safety and Emergency Preparedness)

Vote 10 (Environment)

Vote 10 (Indian Affairs and Northern Development)

Vote 25

Transfer to Vote 1

742,422,450 39,735,890 ... 653,255,260

Total—Vote 10

...	13,617,400	9,932,600	...	13,617,400	9,932,600
...	...	73,400	...	...	73,400
...	...	60,600	...	...	60,600
...	...	154,800	...	...	154,800
...	...	2,763,100	...	...	2,763,100
...	...	16,600	...	...	16,600
...	...	17,800	...	...	17,800
...	...	345,200	...	...	345,200
...	...	27,300	...	...	27,300
...	...	18,400	...	...	18,400
...	...	7,500	...	...	7,500
...	...	65,000	...	...	65,000
...	...	376,600	...	...	376,600
...	...	606,600	...	...	606,600
...	...	1,388,200	...	...	1,388,200
...	...	117,900	...	...	117,900
...	...	61,000	...	...	61,000

10 10a

...	114,781,000	75,407,120	16,032,600	...	651,682,000
...	651,682,000	...	...	...	651,682,000

10b

...	...	125,274,000	...	125,274,000	...
...	...	1	...	...	1
...	...	5,380,000	...	5,380,000	...
...	...	42,000	...	42,000	...
...	...	42,000	...	42,000	...
...	...	50,000	...	50,000	...
...	...	100,000	...	100,000	...
...	...	477,000	...	477,000	...
...	...	25,000	...	25,000	...
...	...	12,617,339	...	12,617,339	...
...	...	(13,531,000)	...	(13,531,000)	...
...	651,682,000	125,274,001	5,202,339	782,158,340	...

Available from previous years	Source of authorities				Vote	Disposition of authorities					
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years			
	Main Estimates	Supplementary Estimates						\$	\$	\$	\$
\$	\$	\$	\$	\$	12a	To increase, pursuant to subsection 10(3.1) of the <i>Export Development Act</i> , the contingent liability of the Corporation referred to in paragraph 10(3)(b) of that Act from \$27,000,000,000 to \$30,000,000,000	...	1	...	\$	\$
...	(S)	Minister of Foreign Affairs and Minister for Atlantic Canada Opportunities Agency—Salary and motor car allowance	74,322	...	...	72,922	72,922
...	...	74,522	(200)	74,322	(S)	Minister of International Trade—Salary and motor car allowance	74,322	...	...	72,922	72,922
...	...	77,236,000	(3,256,554)	73,979,446	(S)	Contributions to employee benefit plans	73,979,446	...	...	73,292,458	73,292,458
...	...	250,000	(67,707)	182,293	(S)	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	182,293	...	...	143,047	143,047
54,938,928	...	(6,078,000)	6,078,000	54,938,928	(S)	Passport Canada Revolving Fund	(19,409,145)	...	...	74,348,073	(29,615,633)
...	...	2,100,000	(6,600,000)	...	(S)	Budgetary portion of authority granted pursuant to section 24 of the <i>Export Development Act</i> (see below) ⁽²⁾
...	95,364,137	95,364,137		Transfer from non-budgetary authority ⁽²⁾
...	...	2,100,000	88,764,137	95,364,137		Total budgetary authority related to section 24 (Net) ⁽²⁾	95,364,137	...	...	(27,516,445)	(27,516,445)
...	128,853	128,853	(S)	Refunds of amounts credited to revenues in previous years	128,853	...	...	21,925	21,925
...	5,035	5,035	(S)	Collection agency fees	5,035	...	...	2,349	2,349
...	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,465,607	...	...	989,055	2,529,593
659,701	7,783,917	7,783,917	(S)	Losses on foreign exchange (Export Development Canada)	7,783,917	...	...	...	7,134,924
...	354,912,049	354,912,049	(S)	Losses on foreign exchange (Export Development Canada)	354,912,049	...	...	...	48,593,198
...	10,030,053	10,030,053	(S)	Administrative fees (Export Development Canada)	10,030,053	...	...	...	14,445,675
...	10,000,000	10,000,000	(S)	Transfer payments in connection with the <i>Budget Implementation Act, 2007</i>	10,000,000	...	...	...	...
...		Appropriations not required for the current year	...	...	...	...	654,843,169
55,598,629	2,002,226,044	237,730,986	579,049,194	2,874,604,853		Total budgetary	2,670,910,578	128,357,147	75,337,128	2,803,574,904	2,803,574,904
L11						Working capital advance for loans and advances to personnel working or engaged abroad in accordance with <i>Voie L12c, Appropriation Act No. 1, 1971</i> . Limit \$22,500,000 (Net)	(676,825)			8,008,736	(455,152)
7 131,911	7,331,911							

L12	Working capital advance for advances to posts abroad in accordance with Vote 630, <i>Appropriation Act No. 2, 1954</i> , amended by Vote L12, <i>Appropriation Act No. 3, 1989-90</i> . Limit \$50,000,000 (Net)	...	...	...	7,945,655	...	23,711,719	(5,648,410)
(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the <i>Export Development Act</i> , section 11. Limit \$1,500,000,000 (Gross)	...	...	...	...	...	516,800,000	...
	(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings (Net)	...	...	...	...	...	74,780,197,500	...
(S)	(L) Total authorized limit of \$13,000,000,000 pursuant to section 24 of the <i>Export Development Act</i> related to loans made and committed in accordance with section 23 ⁽¹⁾
	Less: budgetary portion of the authority (see above) ⁽²⁾
	Total non-budgetary authority related to section 24 (Net) ⁽¹⁾	(588,408,595)	...	9,715,245,152	(308,824,642)
	Total non-budgetary	...	...	...	(581,139,765)	...	85,043,963,107	(314,928,204)
	Total Department—							
	Budgetary	55,598,629	2,002,226,044	237,730,986	579,049,194	2,874,604,853	128,357,147	75,337,128
	Non-budgetary	82,407,298,293	679,000,000	...	1,376,525,049	84,462,823,342	...	85,043,963,107
	Canadian Commercial Corporation							
15	Program expenditures	...	16,182,000	...	...	...	...	...
	Transfer from TB Vote 15 ⁽¹⁾	3,000	3,000	...	...
	Transfer to Vote 1	...	...	...	(1,000,000)	(1,000,000)	...	...
	Total Vote 15	...	16,182,000	...	(997,000)	15,185,000	...	16,923,000
(S)	(L) Deposits to the Corporation pursuant to the <i>Canadian Commercial Corporation Act</i> , section 11. Limit \$10,000,000 (Net)	10,000,000	...	...	...	...	...	10,000,000
	Total Agency—							
	Budgetary	...	16,182,000	...	(997,000)	15,185,000	...	...
	Non-budgetary	10,000,000	...	...	...	10,000,000	...	16,923,000
	Canadian International Development Agency							
20	Operating expenditures	...	207,214,000	...	...	207,214,000	...	...
20a	Transfer of \$11,240,423 from Foreign Affairs and International Trade Vote 25	...	...	...	...	...	...	...
20b	Transfer of \$480,408 from Foreign Affairs and International Trade Vote 25	...	4,247,229	...	...	4,247,229	...	...
	Transfer from: Vote 25	...	...	...	...	...	...	...
	TB Vote 10 ⁽¹⁾	11,720,831	11,720,831	...	...
	TB Vote 15 ⁽¹⁾	847,724	847,724	...	...
	TB Vote 22 ⁽¹⁾	1,411,000	1,411,000	...	...
	Transfer to Vote 35 (Treasury Board)	...	...	...	10,533,300	10,533,300	...	...
	Total—Vote 20	...	207,214,000	4,247,230	(15,827)	(15,827)	20,252,506	205,394,532
		...	207,214,000	4,247,230	24,497,028	235,958,258	...	...

Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	2,534,539,000	...	2,534,539,000	25	Grants and contributions			
...	...	...	...	25a	Grants and contributions			
...	18,200,000	...	18,200,000	25b	Grants and contributions			
...	...	...	...		Transfer to: Vote 1			
...	...	(3,089,200)	(3,089,200)		Vote 5			
...	...	(1,388,200)	(1,388,200)		Vote 10			
...	...	(12,617,339)	(12,617,339)		Vote 20			
...	...	(11,720,831)	(11,720,831)		Vote 45			
...	...	(6,800,000)	(6,800,000)		Total—Vote 25	2,474,027,222	43,096,209	2,379,714,676
...	2,534,539,000	(35,615,570)	2,517,123,431		Minister for International Cooperation—Salary and motor car allowance	74,322	...	72,922
...	74,522	(200)	74,322	(S)	Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>			
...	259,706,000	42,140,063	301,846,063	(S)	Contributions to employee benefit plans	301,846,063	...	243,284,222
...	25,009,000	(1,383,136)	23,625,864	(S)	Spending of proceeds from the disposal of surplus Crown assets	23,625,864	...	21,891,580
...	...	3,332	3,332	(S)	Loss for revaluation at year-end	3,332	...	...
...	...	88,801,184	88,801,184	(S)	Transfer payments in connection with the <i>Budget Implementation Act, 2007</i>	88,801,184	...	9,310,605
...	...	110,000,000	110,000,000	(S)	Appropriations not required for the current year	110,000,000	...	155,002,041
...	...	...	...		Total budgetary	3,214,083,739	63,348,715	3,014,670,578
...	3,026,542,522	186,302,638	3,277,432,454		International Financial Institutions Fund Accounts			
...	...	...	...	L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$215,032,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)			
...	1	215,031,999	215,032,000		International Financial Institutions Investment Accounts			
...	...	...	...	(S)	(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)	215,032,000	...	189,921,644
...	3,643,000	...	3,643,000			...	3,643,000	...

African Development Bank

L35

The issuance and payments of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$1,000,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions (Gross)

3,323,871

L40

Investment contributions pursuant to section 3 of the *Canada Fund for Africa Act*

19,000,000

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L40a

Investment contributions pursuant to section 3 of the *Canada Fund for Africa Act*

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Investment contributions pursuant to section 3 of the *Canada Fund for Africa Act*

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Investment contributions pursuant to section 3 of the *Canada Fund for Africa Act*

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Investment contributions pursuant to section 3 of the *Canada Fund for Africa Act*

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Investment contributions pursuant to section 3 of the *Canada Fund for Africa Act*

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Investment contributions pursuant to section 3 of the *Canada Fund for Africa Act*

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Ministry Summary—Concluded

Source of authorities						Disposition of authorities										
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year					
	\$	\$	\$						\$	\$						
4,463,924,542	...	...	...	...	4,463,924,542	(S)	<i>Inter-American Development Bank</i> (L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross): Unused authority at beginning of year (converted to Cdn \$ at that time) Exchange valuation adjustment to the unused authority at year end Total ^(c)					...	3,968,663,210	...
4,463,924,542	...	...	...	(495,261,332)	(495,261,332)		255,369,170	8,889,164	7,356,730,878	218,512,707				
8,077,390,032	22,643,002	26,583,333	(505,627,155)	7,620,989,212			Total non-budgetary					3,214,083,739	63,348,715	3,014,670,578		
8,077,390,032	22,643,002	26,583,333	(505,627,155)	7,620,989,212			Total Agency— Budgetary Non-budgetary					255,369,170	8,889,164	218,512,707		
International Development Research																
Centre																
...	137,441,000	...	...	...	137,441,000	45	Payments to the International Development Research Centre							...
...	...	...	...	...	...	45a	Transfer of \$2,000,000 from Foreign Affairs and International Trade Vote 25, \$431,250 from Health Vote 20, and \$68,750 from Health Vote 15							...
...	...	10,500,000	...	...	10,500,000	45b	Transfer of \$4,800,000 from Foreign Affairs and International Trade Vote 25							...
...	...	...	...	...	...		Transfer from: Vote 15 (Health)							...
...	...	...	...	...	...		Vote 20 (Health)							...
...	...	...	...	...	...		Vote 25							...
...	...	...	...	...	...		TB Vote 15 ⁽ⁱ⁾							...
...	137,441,000	10,500,001	7,306,000	155,247,001			Total—Vote 45							155,241,000	6,001	143,615,999
...	137,441,000	10,500,001	7,306,000	155,247,001			Total Agency—Budgetary							155,241,000	6,001	143,615,999
International Joint Commission																
...	5,261,000	...	...	...	5,261,000	50	Program expenditures							...
...	...	1,436,000	...	...	1,436,000	50a	Program expenditures							...
...	...	...	85,000	...	85,000		Transfer from: TB Vote 15 ⁽ⁱ⁾							...
...	...	...	...	...	...		TB Vote 22 ⁽ⁱ⁾							...
...	...	...	...	...	...		TB Vote 23 ⁽ⁱ⁾							...
...	5,261,000	1,436,000	530,741	7,227,741			Total—Vote 50							6,486,756	740,985	5,624,418

(S)	Contributions to employee benefit plans	516,488	...	...	...	497,518
...	523,000	...	(6,312)	516,488	...	...
...	5,784,000	1,436,000	524,229	7,744,229	7,003,244	740,985
...	2,802,000	...	...	2,802,000	...	...
...	...	...	12,000	12,000	...	...
...	2,802,000	...	12,000	2,814,000	1,524,333	1,289,667
...	199,000	...	(105,336)	93,664	93,664	...
...	3,001,000	...	(93,336)	2,907,664	1,617,997	1,289,667
55,598,629	5,191,176,566	314,254,281	772,091,725	6,333,121,201	6,064,041,558	193,742,515
90,494,688,325	701,643,002	26,583,333	870,897,894	92,093,812,554	(325,770,595)	8,889,164
						92,410,693,985
						(96,415,497)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(T) Treasury Board Vote 10—Government-wide initiatives.
(T) Treasury Board Vote 15—Compensation adjustments.
(T) Treasury Board Vote 22—Operating budget carry forward.
(T) Treasury Board Vote 23—Paylist requirements.

(1) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$1.3 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans, it is shown as non-budgetary for reporting purposes.

(2) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities used in the current year	authorities available for use	\$	authorities used in the current year	authorities available for use	\$	authorities used in the current year	authorities available for use	\$	authorities used in the current year	authorities available for use	\$	authorities used in the current year	authorities available for use	\$	authorities used in the current year	authorities available for use	\$
Department																		
Strategic policy and planning	25,984,447	24,466,910	141,000	124,569	17,754,000	17,752,969	5,500,000	4,531,766	...	...	...	38,379,447	...	...	...	37,812,682	...	...
International security	127,405,162	110,575,858	7,500,000	7,367,855	339,183,225	308,786,978	...	...	...	...	...	474,088,387	...	...	...	426,730,691	...	...
Global issues	77,703,220	73,601,063	2,163,000	2,052,195	411,612,115	402,727,530	...	...	...	...	...	491,478,335	...	...	...	478,380,788	...	...
Bilateral relations	146,732,311	140,463,235	6,357,000	5,994,966	...	...	...	...	...	...	...	153,089,311	...	...	...	146,458,201	...	...
Protocol	40,174,226	31,593,436	131,000	36,066	11,424,000	11,278,698	...	...	...	...	...	51,729,226	...	...	...	42,908,200	...	...
Trade policy and negotiations	48,065,154	45,256,669	782,000	483,645	...	...	...	...	...	...	...	48,847,154	...	...	...	45,740,314	...	...
World markets/Commercial relations	60,415,894	54,915,457	1,717,000	467,878	...	...	...	...	...	...	...	62,132,894	...	...	...	55,383,335	...	...
International business development—																		
Budgetary	506,621,315	497,378,896	2,500,000	1,949,298	10,004,040	9,698,654	3,050,000	714,520	...	...	...	516,075,355	...	...	...	508,312,328	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	9,126,836,557	...	...	...	(588,408,595)	...	...
Promotion of foreign direct investment and science and technology cooperation	18,278,779	14,220,901	...	...	8,185,000	8,181,662	...	...	...	...	...	26,463,779	...	...	...	22,402,563	...	...
Consular affairs	52,006,265	50,730,298	1,593,000	1,901,513	...	...	3,200,000	3,615,663	...	...	...	50,399,265	...	...	...	49,016,148	...	...
Passport Canada special operating agency (Revolving Fund)	294,146,928	299,186,847	...	...	...	...	239,208,000	318,595,992	...	...	...	54,938,928	...	...	...	(19,409,145)	...	...
Passport Canada special operating agency (Appropriated funds)	...	...	55,000,000	31,484,487	...	...	...	...	...	...	...	55,000,000	...	...	...	31,484,487	...	...
Common Services and Infrastructure—																		
Support from Headquarters	153,536,230	150,235,259	92,289,000	91,915,359	207,293	207,293	17,290,000	8,738,278	...	...	...	228,742,523	...	...	...	233,619,633	...	...
Common Services and Infrastructure—																		
Missions abroad—																		
Budgetary	587,192,529	584,926,691	36,047,720	27,143,662	...	...	...	...	...	...	...	623,240,249	...	...	...	612,070,353	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	7,268,830	...	...	...	7,268,830	...	...
Subtotal	2,138,262,460	2,077,551,520	206,220,720	170,921,493	798,369,673	758,633,784	268,248,000	336,196,219	...	...	...	2,874,604,853	...	...	...	2,670,910,578	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	84,462,823,342	...	...	...	(581,139,765)	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(268,248,000)	(336,196,219)	...	...	...	...	(268,248,000)	(336,196,219)	...	...	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	1,870,014,460	1,741,355,301	206,220,720	170,921,493	798,369,673	758,633,784	...	...	...	...	...	2,874,604,853	...	...	...	2,670,910,578	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	84,462,823,342	...	...	...	(581,139,765)	...	...
Canadian Commercial Corporation—																		
Budgetary	15,185,000	15,185,000	...	...	...	...	...	...	...	...	...	15,185,000	...	...	...	15,185,000	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	10,000,000	...	...	...	10,000,000	...	...

Canadian International Development Agency										
Development partners	72,214,720	66,582,282	...	...	702,604,636	692,303,365	...	...	...	774,819,356
Fragile states and countries experiencing humanitarian crisis	38,941,429	35,904,164	...	...	680,780,754	680,532,478	...	...	...	719,722,183
Selected countries and regions—	...	...	...	...	...	...	...	...	...	...
Budgetary	82,454,234	76,023,157	...	...	385,938,449	373,756,210	...	...	...	468,392,683
Non-budgetary	...	...	...	...	...	...	...	...	...	45,583,333
Institutions—	...	...	...	...	...	...	...	...	...	...
Budgetary	144,731,996	140,369,632	...	...	1,115,048,037	1,094,703,013	...	...	...	1,259,780,033
Non-budgetary	...	...	...	...	...	...	...	...	...	7,575,405,879
Canadians	10,120,581	9,331,219	...	...	44,597,618	44,578,219	...	...	...	54,718,199
Total Agency—	348,462,960	328,210,454	...	...	2,928,969,494	2,885,873,285	...	...	...	3,277,432,454
Budgetary	...	...	...	...	...	...	...	...	...	3,214,083,739
Non-budgetary	...	...	...	...	...	...	...	...	...	255,369,170
International Development Research Centre—										
Budgetary	155,247,001	155,241,000	...	...	...	...	...	...	...	155,247,001
International Joint Commission										
Boundary waters treaty	5,525,229	5,062,190	...	...	...	...	...	...	...	5,525,229
Great Lakes water quality agreement	2,219,000	1,941,054	...	...	...	...	...	...	...	2,219,000
Total Agency—Budgetary	7,744,229	7,003,244	...	...	...	...	...	...	...	7,744,229
NAFTA Secretariat, Canadian Section										
Administration of international trade dispute settlement mechanisms	2,907,664	1,617,997	...	...	...	...	...	...	...	2,907,664
Total Agency—Budgetary	2,907,664	1,617,997	...	...	...	...	...	...	...	2,907,664
Total Ministry—										
Budgetary	2,399,561,314	2,248,612,996	206,220,720	170,921,493	3,727,339,167	3,644,507,069	...	...	...	6,333,121,201
Non-Budgetary	...	...	...	...	...	...	...	...	...	92,093,812,554
							...	...	...	(325,770,595)

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Grants							
Strategic policy and planning							
...	4,694,000	...	4,694,000	4,694,000	...	...	6,327,514
...	10,510,000	...	5,184,960	5,183,937	1,023	...	13,225,390
...	15,204,000	...	9,878,960	9,877,937	1,023	...	19,552,904
International security							
...	815,000	...	406,081	406,081	...	...	1,033,799
...	3,500,000	1,150,000	3,550,255	3,550,231	24	...	3,617,950
...	...	13,000,001	9,926,067	9,926,065	2	...	...
...	...	...	...	...	...	...	150,000
...	4,315,000	14,150,001	13,882,403	13,882,377	26	...	4,801,749
Global issues							
...	30,000	...	30,000	30,000	...	...	30,000
...	60,000	...	60,000	60,000	...	...	60,000
...	4,873,000	...	4,873,000	4,872,996	4	...	4,873,000
...	1,072,000	...	863,981	863,981	...	...	930,720
...	...	...	...	...	...	...	2,350,139
...	6,035,000	...	5,826,981	5,826,977	4	...	8,243,859
Protocol							
...	11,424,000	...	11,424,000	11,278,698	145,302	...	10,841,643
International business development							
...	2,000,000	...	...	...	...	...	765,636
...	...	...	6,029,040	6,029,040	...	...	...
...	2,000,000	...	6,029,040	6,029,040	...	...	765,636

Common services and infrastructure—Support from

headquarters

(S) Payments under the *Diplomatic Service (Special)**Superannuation Act*

Foreign Service Community Association

...	250,000	...	(67,707)	182,293	182,293	...	...	143,047
...	25,000	...	...	25,000	25,000	...	...	20,000
...	275,000	...	(67,707)	207,293	207,293	...	...	163,047
...	39,253,000	14,150,001	(6,154,324)	47,248,677	47,102,322	146,355	...	44,368,838

Contributions

Strategic policy and planning

Contributions in aid of academic relations

Items not required for the current year

...	2,170,000	...	5,705,040	7,875,040	7,875,032	8	...	454,999
...	...	...	...	...	...	...	...	2,492,000
...	2,170,000	...	5,705,040	7,875,040	7,875,032	8	...	2,946,999

International security

Payments of assessed contributions to international organizations:

Nuclear Energy Agency of the Organization for Economic

Cooperation and Development (352,070 Euro)

Non-proliferation, arms control and disarmament

(US \$408,474)

Organization for the Prohibition of Chemical Weapons

(2,250,400 Euro)

International Atomic Energy Agency (7,477,070 Euro)

Organization for Security and Cooperation in Europe

(11,070,000 Euro)

North Atlantic Treaty Organization (NATO)—Civil

administration (11,760,000 Euro)

Comprehensive Nuclear-Test-Ban Treaty Organization

(US \$2,655,860)

United Nations international drug control

program

Inter-American Drug Abuse Control Commission

Contributions under the G8 Global partnership program to

the International Science and Technology Centre, for

the purpose of assistance to countries of the former

Soviet Union related to the destruction, disposition

or securing of weapons of mass destruction

Contributions under the G8 Global partnership program for

the destruction of, disposal or securing of weapons

of mass destruction in the Russian Federation and

other countries of the former Soviet Union in the

following areas of activity:

Disarmament of nuclear submarines

Radiological and nuclear safety

Global Partnership Special Projects Fund

Global Peace and Security Fund

Contribution for Counter-terrorism capacity building

program

(S) Transfer payments in connection with the *Budget**Implementation Act, 2007*

Items not required for the current year

...	38,207,000	...	4,597,474	42,804,474	42,804,474	...	...	26,982,973
...	20,000,000	...	1,640,492	21,640,492	21,640,492	...	...	19,989,193
...	2,000,000	...	(1,819,346)	180,654	180,654	...	...	...
...	57,700,000	111,630,000	5,278,939	174,608,939	152,960,433	21,648,506	...	56,024,645
...	4,500,000	(1,150,000)	(1,651,264)	1,698,736	1,698,736	...	...	3,294,751
...	...	...	10,000,000	10,000,000	10,000,000	...	...	...
...	195,194,000	110,930,000	19,176,822	325,300,822	294,904,601	30,396,221	...	60,988,254
...	...	...	...	...	...	...	...	235,514,829

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
...	10,000	...	13,200	13,030	170	...	9,145
...	33,000	...	70,000	69,732	268	...	29,863
...	58,000	...	68,228	66,116	2,112	...	62,109
...	67,000	...	76,400	73,684	2,716	...	69,000
...	74,000	...	81,000	79,826	1,174	...	81,374
...	157,000	...	157,000	157,000	...	...	151,812
...	409,000	...	454,600	454,568	32	...	408,621
...	415,000	...	337,171	335,534	1,637	...	445,599
...	416,000	...	416,000	412,444	3,556	...	430,858
...	451,000	...	451,000	405,319	45,681	...	458,175
...	960,000	...	1,221,000	1,219,718	1,282	...	990,000
...	1,270,000	...	1,270,000	1,115,946	154,054	...	1,312,000
...	1,446,000	...	1,434,944	1,434,943	1	...	1,402,669
...	1,679,000	...	1,839,763	1,839,763	...	...	1,748,146
...	3,787,000	...	3,787,000	3,736,636	50,364	...	3,996,786
...	6,530,000	...	6,400,000	5,821,759	578,241	...	578,241
...	10,511,000	...	10,158,417	10,136,142	22,275	...	9,753,794
...	11,916,000	...	11,916,000	11,908,188	7,812	...	12,706,498
...	10,705,000	...	11,186,632	11,157,566	29,066	...	11,012,299
...	11,785,000	...	11,785,000	11,292,638	492,362	...	10,688,147
...	12,851,000	...	15,036,533	14,995,943	40,590	...	13,595,877
...	18,007,000	...	13,899,662	13,574,643	325,019	...	14,373,484
...	86,460,000	...	76,883,746	74,829,441	2,054,305	...	97,923,816
...	183,435,000	...	194,684,437	192,887,092	1,797,345	...	147,928,358
...	5,737,000	...	5,827,149	5,827,149	...	...	5,535,750
...	12,016,000	...	12,028,449	12,005,157	23,292	...	14,781,718
...	1,567,000	...	1,469,546	1,469,546	...	...	1,503,000
...	7,938,000	...	7,854,896	5,145,613	2,709,283	...	7,778,060

Global issues
Payments of assessed contributions to international organizations:

International Fact Finding Commission (14,427 Swiss Francs)	170	...	9,145
International commodity organizations (22,994 Euro)	268	...	29,863
Permanent Court of Arbitration (39,690 Euro)	2,112	...	62,109
Waseenaar arrangement (44,394 Euro)	2,716	...	69,000
Secretariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (32,486,514 CFAF)	1,174	...	81,374
Organization for Economic Cooperation and Development—Centre for Education and Research (112,888 Euro)	...	...	151,812
World Customs Organization (290,584 Euro)	32	...	408,621
International Maritime Organization (216,927 Pounds Sterling)	1,637	...	445,599
World Intellectual Property Organization (455,756 Swiss Francs)	3,556	...	430,858
Asia-Pacific Economic Cooperation Secretariat (US \$502,590)	45,681	...	458,175
International Energy Agency (675,602 Euro)	1,282	...	990,000
Roosevelt Campobello International Park Commission (US \$1,102,641)	154,054	...	1,312,000
Commonwealth Foundation (673,043 Pounds Sterling)	1	...	1,402,669
International Civil Aviation Organization (US \$1,507,542)	...	...	1,748,146
Inter-American Institute for Cooperation on Agriculture (US \$3,400,073)	50,364	...	3,996,786
World Trade Organization (7,707,901 Swiss Francs)	578,241	...	578,241
International Labour Organization (11,505,842 Swiss Francs)	22,275	...	9,753,794
Organization for Economic Cooperation and Development (8,682,202 Euro)	7,812	...	12,706,498
United Nations Educational, Scientific and Cultural Organization (US \$8,975,725)	29,066	...	11,012,299
Organization of American States (US \$9,412,140)	492,362	...	10,688,147
Food and Agriculture Organization (US \$12,297,950)	40,590	...	13,595,877
World Health Organization (US \$15,397,523)	325,019	...	14,373,484
United Nations Organization (US \$90,390,804)	2,054,305	...	97,923,816
United Nations peacekeeping operations (US \$167,990,746)	1,797,345	...	147,928,358
Commonwealth Secretariat (2,428,196 Pounds Sterling)	...	...	5,535,750
International Organization of La Francophonie (8,293,358 Euro)	23,292	...	14,781,718
Commonwealth youth program (700,035 Pounds Sterling)	...	...	1,503,000
International Criminal Court (4,792,715 Euro)	2,709,283	...	7,778,060

...	481,000	...	32,676	513,676	International Tribunal for the Law of the Sea (298,416 Euro)	509,967	3,709	...	535,450
...	266,000	...	...	266,000	International Seabed Authority (US \$230,574)	213,821	52,179	...	257,886
...	1,000,000	...	(350,000)	650,000	Northern dimension of Canada's foreign policy	625,259	24,741	...	962,380
...	481,000	...	(481,000)	...	Contributions for Asia-Pacific Initiatives	...	...	...	8,797
...	1,788,000	...	(1,788,000)	...	International environmental agreements	...	...	...	...
...	349,000	...	306,066	655,066	Canadian Landmine Fund	655,066	...	...	1,175,353
...	7,500,000	...	(607,400)	6,892,600	Projects and development activities resulting from summits of La Francophonie	6,892,600	...	...	7,296,507
...	600,000	...	(600,000)	...	Support of canadian interests abroad	...	...	...	...
...	...	...	4,186,119	4,186,119	Contributions to support international environmental programs	3,850,640	335,479	...	...
...	...	...	...	...	The Rotterdam Convention on the prior informed consent for certain hazardous chemicals and pesticides in international trade	...	...	...	...
...	...	47,000	51,000	98,000	The Stockholm Convention on persistent organic pollutants	78,228	19,772	...	238,795
...	...	97,000	100,000	197,000	Activities of the international French-speaking community	169,836	27,164	...	352,981
...	...	50,000	(17,800)	32,200	Basel Convention	32,200	...	...	...
...	...	...	154,000	154,000	Vienna Convention and Montreal Protocol	145,404	8,596	...	160,611
...	...	...	164,700	164,700	Biodiversity Convention	143,545	21,155	...	343,155
...	...	...	345,000	345,000	UNFCCC Kyoto Protocol	309,220	35,780	...	930,219
...	...	...	823,000	823,000	Items not required for the current year	809,631	13,369	...	6,227,126
...	403,155,000	194,000	2,436,134	405,785,134		396,900,553	8,884,581	...	384,073,588
Trade policy and negotiations									
...	...	...	...	...	Items not required for the current year	...	...	...	502,919,703
International business development									
...	3,020,000	...	600,000	3,620,000	Contributions under the Program for export market development	3,371,168	248,832	...	3,020,000
...	390,000	...	(35,000)	355,000	Going global science and technology program	298,446	56,554	...	344,053
...	3,410,000	...	565,000	3,975,000		3,669,614	305,386	...	3,364,053
Promotion of foreign direct investment and science and technology cooperation									
...	4,250,000	...	435,000	4,685,000	International science and technology partnership program (ISTPP)	4,685,000	...	...	4,250,000
...	4,500,000	...	(1,000,000)	3,500,000	Community investment support program	3,496,662	3,338	...	3,800,000
...	8,750,000	...	(565,000)	8,185,000		8,181,662	3,338	...	8,050,000
Consular affairs									
...	...	...	...	...	Items not required for the current year	...	...	...	80,000
...	612,679,000	111,124,000	27,317,996	751,120,996	Total—Contributions	711,531,462	39,589,534	...	1,136,949,172
Departmental Summary by Program Activity									
...	17,374,000	...	380,000	17,754,000	Strategic policy and planning	17,752,969	1,031	...	22,499,903
...	199,509,000	125,080,001	14,594,224	339,183,225	International security	308,786,978	30,396,247	...	240,316,578
...	409,190,000	...	2,228,115	411,612,115	Global issues	402,727,530	8,884,585	...	392,317,447
...	11,424,000	...	...	11,424,000	Protocol	11,278,698	145,302	...	10,841,643
...	5,410,000	...	4,594,040	10,004,040	Trade policy and negotiations	9,698,654	305,386	...	502,919,703
...	...	...	...	...	International business development	...	...	...	4,129,689
...	8,750,000	...	(565,000)	8,185,000	Promotion of foreign direct investment and science and technology cooperation	8,181,662	3,338	...	8,050,000

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$				
...	\$	\$	\$	\$
...	...	...	...	...	...	...	...	80,000
...	...	...	...	...	207,293	...	...	163,047
...	651,932,000	125,274,001	21,163,672	798,369,673	758,633,784	39,735,889	...	1,181,318,010
Canadian International Development Agency								
Grants								
Development partners								
Development assistance to international development institutions and organizations for operations, programs and projects, and to international financial institutions								
...	185,520,000	...	(14,058,298)	171,461,702	171,387,117	74,585	...	...
Programming against hunger, malnutrition and disease through international development, research and nutrition institutions; Canadian, international and local non-governmental organizations; the International Development Research Centre; developing countries, their institutions, their organizations and their agencies in such countries for the benefit of recipients in developing countries								
...	200,000	...	29,813,055	30,013,055	30,000,000	13,055	...	...
Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations, programs, projects, activities and appeals								
...	4,225,000	...	(398,335)	3,826,665	3,825,000	1,665	...	...
Grants for bilateral programming; grants to all levels of other donor country governments for the benefit of developing countries or territories or countries in transition								
...	...	1,900,000	(1,900,000)	...	...	...	...	...
Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development co-operation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities								
...	...	650,000	(299,848)	350,152	350,000	152	...	...
...	189,945,000	2,550,000	13,156,574	205,651,574	205,562,117	89,457	...	...

Fragile states and countries experiencing humanitarian crisis

Development assistance to international development institutions and organizations for operations, programs and projects, and to international financial institutions

228,803,237 99,568 ...

Programming against hunger, malnutrition and disease through international development, research and nutrition institutions; canadian, international and local non-governmental organizations; the International Development Research Centre; developing countries, their institutions, their organizations and their agencies in such countries for the benefit of recipients in developing countries

100,174,930 43,593 ...

Grants to canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development co-operation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities

... ...

Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and canadian and international non-governmental organizations for operations, programs, projects, activities and appeals

144,830,250 63,025 ...
473,808,417 206,186 ...

Selected countries and regions

Development assistance to international development institutions and organizations for operations, programs and projects, and to international financial institutions

89,227,003 4,546,176 ...

Programming against hunger, malnutrition and disease through international development, research and nutrition institutions; canadian, international and local non-governmental organizations; the International Development Research Centre; developing countries, their institutions, their organizations and their agencies in such countries for the benefit of recipients in developing countries

1,700,000 740 ...

Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and canadian and international non-governmental organizations for operations, programs, projects, activities and appeals

3,100,000 1,349 ...
94,027,003 4,548,265 ...

195,270,000 67,200,000 (33,567,195) 228,902,805

59,000,000 167,000,000 (125,781,477) 100,218,523

1,200,000 ... (1,200,000) ...

175,149,000 27,000,000 (57,255,725) 144,893,275
430,619,000 261,200,000 (217,804,397) 474,014,603

139,428,000 ... (45,654,821) 93,773,179

2,900,000 ... (1,199,260) 1,700,740

5,500,000 ... (2,398,651) 3,101,349
147,828,000 ... (49,252,732) 98,575,268

and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities

... 1,400,000 ... 1,438,671 2,838,671
... 4,400,000 ... 8,608,875 13,008,875
...

Activities not required for the current year

... 1,179,746,000 425,750,000 (237,827,491) 1,367,668,509

2,837,436 1,235

13,003,216 5,659

... 1,248,218,756

1,362,568,214 5,100,295

... 1,248,218,756

Contributions

Development partners

Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to all levels of developing country and territories governments, including their institutions, organizations and agencies, and contributions for cooperation with countries in transition and contributions to canadian, other donor country, international and regional institutions, organizations and agencies, to all levels of other donor country government and provincial governments, their institutions, organizations and agencies, and to private-sector firms in support of regional and country-specific development assistance projects, programs and activities, and to persons capable of delivering aid activities or actively engaged in development issues

... 529,409,000 (223,196,873) 190,740,935 496,953,062

486,741,248 10,211,814

...

Incentives to canadian, international and developing country private sector firms, investors, institutions, organizations, and governments in support of private sector development, projects and activities

... 10,668,000 ... (10,668,000) ...

...

Contributions to canadian, international, regional and developing country institutions, organizations and agencies, including country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs, and to international non-governmental organizations in support of development assistance programs, projects and activities

... 17,354,000 ... (17,354,000) ...

...

... 557,431,000 (223,196,873) 162,718,935 496,953,062

486,741,248 10,211,814

...

Fragile states and countries experiencing humanitarian crisis

Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to all levels of developing country and territories governments, including their institutions, organizations and agencies, and contributions for cooperation with countries in transition and contributions to canadian, other donor country, international and regional institutions, organizations and agencies, to all levels of other donor country gov-

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities				
	As shown in				Used in the current year	Variance	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	113,925,000	(19,908,354)	(494,960)	93,521,686	93,481,006	40,680	...	...	...
	ernment and provincial governments, their institutions, organizations and agencies, and to private-sector firms in support of regional and country-specific development assistance projects, programs and activities, and to persons capable of delivering aid activities or persons engaged in development issues								
	Contributions to canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs, and to international non-governmental organizations in support of development assistance programs, projects and activities								
...	2,479,000	...	(2,479,000)	...	...	...	...	...	...
	Incentives to canadian, international and developing country private sector firms, investors, institutions, organizations, and governments in support of private sector development, projects and activities								
...	474,000	...	(474,000)	...	...	...	...	...	...
	Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and canadian and international non-governmental organizations for operations, programs, projects, activities and appeals								
...	10,100,000	...	(6,855,535)	3,244,465	3,243,055	1,410	...	...	...
...	126,978,000	(19,908,354)	(10,303,495)	96,766,151	96,724,061	42,090	...	...	...

Selected countries and regions

Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to all levels of developing country and territories governments, including their institutions, organizations and agencies, and contributions for cooperation with countries in transition and contributions to Canadian, other donor country, international and regional institutions, organizations and agencies, to all levels of other donor country governments and provincial governments, their institutions, organizations and agencies, and to private-sector firms in support of regional and country-specific development assistance projects, programs and activities, and to persons capable of delivering

...	337,646,000	(144,943,943)	94,661,124	287,363,181	aid activities or actively engaged in development issues
...	28,550,000	...	(28,550,000)	...	Contributions to canadian, international, regional and developing country institutions, organizations and agencies, including country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs, and to international non-governmental organizations in support of development assistance programs, projects and activities
...	39,890,000	...	(39,890,000)	...	Incentives to canadian, international and developing country private sector firms, investors, institutions, organizations, and governments in support of private sector development, projects and activities
...	406,086,000	(144,943,943)	26,221,124	287,363,181	

Institutions

...	42,429,000	(17,500,829)	(24,655,402)	272,769	Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to all levels of developing country and territories governments, including their institutions, organizations and agencies, and contributions for cooperation with countries in transition and contributions to canadian, other donor country, international and regional institutions, organizations and agencies, to all levels of other donor country government and provincial governments, their institutions, organizations and agencies, and to private-sector firms in support of regional and country-specific development assistance projects, programs and activities, and to persons capable of delivering aid activities or actively engaged in development issues
...	3,575,000	...	(116,425)	3,458,575	Development assistance to international development institutions and organizations for operations, programs and projects, and to international financial institutions
...	2,795,000	...	35,923,539	38,718,539	Incentives to canadian, international and developing country private sector firms, investors, institutions, organizations, and governments in support of private sector development, projects and activities
...	5,000,000	...	(3,450,716)	1,549,284	Programming against hunger, malnutrition and disease through international development, research and nutrition institutions; canadian, international and local non-governmental organizations; canadian individuals and private-sector firms; the International Development Research Centre; developing countries, their institutions, organizations, agencies and persons in such countries for the benefit of recipients in developing countries

279,729,207

7,633,974

279,729,207

7,633,974

272,650

119

3,457,071

1,504

18,710,397

20,008,142

1,548,610

674

Transfer Payments—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				\$	\$
\$	\$	\$	\$	\$	\$	\$	\$	
...	151,241,000	...	39,542,748	190,783,748	190,700,761	82,987	...	
...	...	...	2,000,870	2,000,870	2,000,000	870	...
...	205,040,000	(17,500,829)	49,244,614	236,783,785	216,689,489	20,094,296	...	
Canadians								
...	5,092,000	...	(1,481,606)	3,610,394	3,608,824	1,570	...	
...	11,685,000	...	(9,873,141)	1,811,859	1,811,071	788	...	

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities previous year
	\$	\$	\$
Budgetary (spendable revenues)			
Strategic policy and planning	5,500,000	4,531,766	1,380,423
International youth exchange program	5,500,000	4,531,766	1,380,423
International business development	3,050,000	714,520	1,129,339
Trade fairs and investment/technology missions	3,200,000	3,615,663	3,189,421
Consular affairs	239,208,000	318,595,992	237,524,552
Specialized consular fees			
Passport Canada special operating agency (Revolving Fund)			
Passport fees	2,090,000	1,136,205	1,213,226
Common services and infrastructure—Support from headquarters	5,900,000	5,120,305	5,131,262
International telecommunication services	9,300,000	2,481,768	1,084,290
Training services by the Canadian Foreign Service Institute	17,290,000	8,738,278	7,428,778
Real property services abroad	268,248,000	336,196,219	250,652,513
Total budgetary			
Non-budgetary (spendable receipts)			
Loans and advances to personnel posted abroad	...	8,174,320	10,874,728
Advances to fund posts abroad	63,000,000	140,597,725	328,790,927
Loan repayments	63,000,000	148,772,045	752,336,082
Total non-budgetary			
Total Ministry—Budgetary	268,248,000	336,196,219	250,652,513
Non-budgetary	63,000,000	148,772,045	752,336,082

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—Enterprise Crown corporations—Export Development Canada—Dividends	250,000,000	350,000,000
Loans, investments and advances to national governments—		
Development of export trade—Interest—Loan	...	5,419,979
Other loans, investments and advances—Personnel posted abroad	222	407,404
Development of export trade—Interest	76,549,364	78,447,370
Other accounts—		
Interest on mission bank accounts	156,235	118,454
National governments, excluding developing countries	1,109	...
	326,706,930	434,393,207
Refunds of previous years' expenditures—		
Other grants and contributions	1,185,291	3,068,926
Accountable advances	128,764	174,065
Capital	746,015	739,718
Operating	2,398,226	2,605,386
Sundries	72,846	65,225
Adjustments to prior year's payables	3,471,113	5,820,117
	8,002,255	12,473,437
Sales of goods and services—		
Rights and privileges—		
Passport sales	286,347,457	231,125,331
Lease and use of public property—Co-location	2,487,000	1,562,964
Services of a regulatory nature—Other import/export permits	3,617,604	3,189,421
Consular fees—Passport purchase	96,357,049	76,207,176
	99,974,653	79,396,597
Services of a non-regulatory nature—		
Net voted revenues—Other business services	5,829,593	6,260,600
Net voted revenues—Telecommunication services	1,136,205	734,553
	6,965,798	6,995,153

Revenues—Concluded

	Current year	Previous year
	\$	\$
Other fees and charges—		
International youth exchange program	4,866,949	1,380,423
Passport Canada miscellaneous revenues	2,210	1,243
Deposit and unclaimed cheques	(10,181)	(6,485)
Deferred revenues— Softwood lumber quota fees	(7,541)	3,619
Sundries	29,925,598	6,399,012
	34,777,035	7,777,812
Total Agency	430,551,943	326,857,857
Proceeds from the disposal of surplus Crown assets	2,794,961	2,524,190
Miscellaneous revenues—		
Gain on sale of capital assets—		
Real property	46,175,337	3,700,194
Gain on exchange for revaluation at year-end	18,294,997	122,654,487
Interest on overdue accounts receivable	236,826	279,333
Other fees and charges	17,227	8,293
Other import/export permits	9,540,944	8,730,490
Program for Export Market Development—		
Contributions	1,034,697	855,632
Rental revenues	23,266,647	17,273,283
Sales of publications	2,475	2,240
Services rendered to Passport Canada	4,447,464	4,447,464
Sundries	8,210,151	11,208,355
	111,226,765	169,159,771
Total Department	879,282,854	945,408,462
Canadian International Development Agency		
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances	83,767	118,030
Portfolio investments	...	244,027
Canada investment Fund for Africa—		
Interest		
Profits		
International development assistance—Loans to		
developing countries	2,259,390	2,556,820
Services and commitment charges on loans to developing		
countries	22,675	21,763
	2,365,832	2,940,640
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,665,517	8,960,585
Adjustments to prior year's payables	1,710,892	1,951,379
	7,376,409	10,911,964

SECTION 12

2007-2008

PUBLIC ACCOUNTS OF CANADA

Governor General

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	12.2
Ministry summary	12.3
Program activity	12.4
Transfer payments	12.5
Revenues	12.5

Strategic Outcome

The Governor General, representing the Crown in Canada, is enabled to fulfill constitutional, state, ceremonial and public duties, including the recognition of excellence.

Program Activity Descriptions*Constitutional, state, ceremonial and public programs*

Support to the Governor General for program planning and implementation, communications, citizen access and visitor services, and to support activities performed by former Governors General.

Canadian honours program

The Honours program includes the administration of Canadian orders, decorations, medals and awards as well as the Canadian Heraldic Authority.

Ministry Summary

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Total available for use	Vote	Disposition of authorities						
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year			
\$	\$	\$	\$	\$		\$	\$	\$	\$				
...	16,503,000	...	...	16,503,000	1	...	...	...	...
...	...	...	46,000	46,000		...	...	...	...
...	...	...	551,154	551,154		...	...	...	...
...	...	...	437,395	437,395		...	...	...	...
...	16,503,000	...	1,034,549	17,537,549		...	...	...	...
...	119,000	...	2,575	121,575	(S)	16,989,202	548,347	...	16,689,825				
...	413,000	...	16,346	429,346	(S)	121,575	...	...	117,950		
...	2,019,000	...	(68,983)	1,950,017	(S)	429,346	...	...	420,224		
...	...	...	201	201	(S)	1,950,017	...	...	1,918,933
...	...	...	...	...	(S)	59	...	142	2,609
...	19,054,000	...	984,688	20,038,688		19,490,199	548,347	142	19,149,541				

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

- (S) Statutory authority.
- (i) Treasury Board Vote 15—Compensation adjustments.
- Treasury Board Vote 22—Operating budget carry forward.
- Treasury Board Vote 23—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Constitutional, state, ceremonial and public programs	15,480,380	15,280,818	...	...	440,346	429,346	...	...	...	...	15,920,726	15,710,164
Canadian honours program	4,117,962	3,780,035	...	...	...	...	...	...	...	...	4,117,962	3,780,035
Total Ministry—Budgetary	19,598,342	19,060,853	...	...	440,346	429,346	...	...	...	...	20,038,688	19,490,199

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Adjustments, warrants and transfers	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
Constitutional, state, ceremonial and public programs							
Grants to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown-related activities							
...	11,000	...	...	11,000	...	...	...
...	413,000	...	16,346	429,346	...	429,346	420,224
...	424,000	...	16,346	440,346	...	429,346	420,224
Total Ministry							
...	424,000	...	16,346	440,346	...	429,346	420,224

(S) Statutory transfer payment.

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Refunds of previous years' expenditures	1,018	...	...	...
Proceeds from the disposal of surplus Crown assets	201	2,609	2,609	...
Miscellaneous revenues	126,289	140,329	140,329	...
Total Ministry	127,508	142,938	142,938	...

SECTION 13

2007-2008

PUBLIC ACCOUNTS OF CANADA

Health

Department

Assisted Human Reproduction Agency of
Canada

Canadian Institutes of Health Research

Hazardous Materials Information Review
Commission

Patented Medicine Prices Review Board

Public Health Agency of Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions...	13.2
Ministry summary	13.6
Program activity	13.10
Transfer payments	13.12
Details of spendable amounts	13.18
Revenues	13.18

Department

Strategic Outcome

Strengthened knowledge base to address health and health care priorities.

Program Activity Descriptions

Health policy, planning and information

The Health policy, planning and information program activity provides advice and support to the Minister, the departmental executives and to program branches in the areas of policy development, intergovernmental and international affairs, strategic planning, program delivery and review and the administration of the *Canada Health Act*. It also contributes to improved health outcomes for Canadians by promoting the increased and more effective use of information and communications technologies; by improving access to reliable health information; by providing policy research and analysis to support evidence-based decision-making; by working with official language minority communities and others to improve access to health services in the official language of choice; and by taking into account Canadians' privacy expectations with respect to health information.

Strategic Outcome

Access to safe and effective health products and food and information for healthy choices.

Program Activity Descriptions

Health products and food

Health Canada is responsible for a broad range of health protection and promotion activities that affect the everyday lives of Canadians. As the federal authority responsible for the regulation of health products and food, Health Products and Food Branch (HPFB) evalu-

ates and monitors the safety, quality and effectiveness of thousands of drugs (human and veterinary), vaccines, blood and blood products, biologics and genetic therapies, medical devices and natural health products, as well as the safety of the foods we eat. It also provides useful information about risks and benefits related to health products and food so that Canadians can make informed decisions about their health and well-being.

Ongoing regulatory responsibilities span the life cycle of health products and food, from clinical trials to surveillance, compliance and enforcement. Challenges associated with rapid advances in technology and scientific breakthroughs have also resulted in the growth of an unprecedented number of biologics, genetic therapies and vaccines and genetically modified and other novel foods. These challenges are met by drawing on sound science and effective risk management in evidence-based decision-making. These disciplines are integrated into daily operations, and together with our health promotion activities, they enable timely access to safe and effective health products and food for Canadians.

Strategic Outcome

Reduced health and environmental risks from products and substances, and safer living and working environments.

Program Activity Descriptions

Healthy environments and consumer safety

Under this program activity, Health Canada has a mandate to address many elements of day-to-day living that have an impact on the health of Canadians. These include drinking water safety, air quality, radiation exposure, substance use and abuse (including alcohol), consumer product safety, tobacco and second hand smoke, workplace health, and chemicals in the workplace and in the environment. Health Canada is also en-

gaged in other health and safety related activities, including the Government's public safety and anti-terrorism initiatives, inspection of food and potable water for the travelling public, and health contingency planning for visiting foreign dignitaries. The broad national mandate flows from legislation including the *Food and Drugs Act*, the *Controlled Drugs and Substances Act*, the *Hazardous Products Act*, the *Radiation Emitting Devices Act*, the *Canadian Environmental Protection Act*, the *Tobacco Act* and others. Results are delivered through partnerships and by an active presence throughout every region of the country.

Pest control product regulation

To help prevent unacceptable risks to people and the environment, Health Canada regulates the importation, sale and use of pesticides under the federal authority of the *Pest Control Products Act* (PCPA) and Regulations. The scope of work is extensive with more than 5,000 registered pesticides – including herbicides, insecticides, fungicides, antimicrobial agents, pool chemicals, microbials, material and wood preservatives, animal and insect repellents, and insect- and rodent-controlling devices.

Ongoing regulatory responsibilities constitute the majority of the work under this program activity. Using internationally accepted approaches and protocols, Health Canada conducts science-based health, environmental and value assessments. Pesticides are registered only if the health and environmental risks are considered acceptable, and if the product is effective. Health Canada sets maximum pesticide residue limits for food commodities under the *Food and Drugs Act*. Older pesticides are re-evaluated to determine if their use continues to be acceptable under current scientific approaches. Health Canada facilitates, encourages and maximizes compliance with the PCPA and the conditions of registration and develops and promotes the use of sustainable pest management practices and products in cooperation with stakeholders.

Strategic Outcome

Better health outcomes and reduction of health inequalities between First Nations and Inuit and other Canadians.

Program Activity Descriptions

First Nations and Inuit health

The objectives of the First Nations and Inuit health program activity include improving health outcomes; ensuring availability of, and access to, quality health services; and supporting greater control of the health system by First Nations and Inuit. Together with First Nations and Inuit, the First Nations and Inuit Health Branch through its regional offices, delivers public health and community health programs on-reserve, these include environmental health and communicable and non-communicable disease prevention, and provision of primary health care services through nursing stations and community health centres in remote and/or isolated communities to supplement and support the services that provincial, territorial and regional health authorities provide.

The First Nations and Inuit health program activity also supports targeted health promotion programs for Aboriginal people, regardless of residency (e.g. Aboriginal Diabetes Initiative) as well as counselling, addictions and mental wellness services. The Non-Insured Health Benefits coverage of drug, dental care, vision care, medical supplies and equipment, short-term crisis intervention mental health services, and medical transportation is available to all registered Indians and recognized Inuit in Canada, regardless of residency.

Assisted Human Reproduction Agency of Canada

Strategic Outcome

Protection and promotion of the health and safety of Canadians against the risks associated with assisted human reproduction technologies.

Program Activity Descriptions

Licensing and enforcement of a regulatory framework for assisted human reproduction technologies

The Assisted Human Reproduction Agency of Canada would achieve this objective by the following means:

- issuing licences for controlled activities and for facilities used by qualified persons or organizations;
- assessing applications against licence requirements, including scientific and ethical considerations;
- conducting periodic inspections of assisted human reproduction clinics, service providers or research to ensure compliance; and
- enlisting the participation or support of other recognized organizations in the development of other supporting policy instruments, for example, standards, guidelines and accreditation models.

Health information and knowledge management for assisted human reproduction technologies

The Assisted Human Reproduction Agency of Canada would achieve this objective by the following means:

- maintaining a personal health information registry to consolidate health reporting information concerning donors, patients and offspring born of assisted human reproduction procedures to allow for a look-back and trace-back mechanism;

- providing ongoing reports of assisted human reproduction controlled activities, including success rates by assisted human reproduction clinics and results of research, to enable prospective assisted human reproduction users to make informed decisions; and
- providing public information on assisted human reproduction matters or issues via a public website or in other forms such as brochures.

Canadian Institutes of Health Research

Strategic Outcome

Outstanding research – Best health research supported to create health knowledge responding to opportunities and priorities.

Program Activity Descriptions

Fund health research

Plan, launch and manage competitions and programs for grant funds to facilitate and enable the conduct of outstanding health research, including collaborative programs in investigator-framed and institute-framed initiatives.

Strategic Outcome

Outstanding researchers in innovative environments – Strong health research community able to undertake outstanding research.

Program Activity Descriptions

Fund health researchers and trainees

Plan, launch and manage competitions and programs for both salary awards to enable health researchers to

devote more time to their research, as well as competitions for training awards to develop future health researchers.

Fund research resources, collaboration and other grants to strengthen the health research community

Plan, launch and manage competitions and programs for grant funds for research-enabling activities, such as networking, provision of new equipment, databases and/or specialized resources. Encourage participation and involvement of stakeholders in the public and private sectors through collaborative enabling programs and competitions.

Develop and support strong health research community through national and international alliances and priority-setting

Plan, launch and manage both institute support grants that enable institute activities such as the development of strategic health research priorities and development of alliances, as well as competitions and programs for grant funds for both national and international partnered programs.

Inform research, clinical practice and public policy on ethical, legal and social issues related to health and health research

Undertake consultations to enable inclusive dialogue across sectors, disciplines and communities to lead to greater public engagement, improved knowledge and understanding of the ethical, legal and social issues in the context of health and health research. As well, plan, launch and manage competitions and programs for grant funds to create new knowledge and provide grant funds that enable effective insights pertaining to the ethical, legal and social issues in the context of health and health research.

Strategic Outcome

Transforming health research into action – Health research adopted into practice, programs and policies for a productive health system; and stimulation of economic development through discovery and innovation.

Program Activity Descriptions

Support activities on knowledge translation, exchange, use and strategies to strengthen the health system

Implement strategies to enable the effective dissemination, exchange, synthesis and application of health research results that will lead to improvements in the Canadian health system. As well, plan, launch and manage competitions and programs for grant funds designed to create new knowledge, strengthen Canadian capacity and networks and together with our partners, undertake effective research and knowledge translation of health research.

Support national efforts to capture the economic value for Canada of health research advances made at Canadian institutions

Implement strategies to enable the effective development and commercialization of health research that will lead to a better quality of life for Canadians through improvements in the Canadian health system, products and economy. As well, plan, launch and manage competitions and programs for grant funds to create and transfer new knowledge, strengthen Canadian capacity and networks and undertake effective commercialization of health research.

Hazardous Materials Information Review Commission

Strategic Outcome

Trade secret exemptions within Workplace Hazardous Materials Information System that balance the right of

industry to withhold bona fide confidential business information with the right of employers and workers to be provided with complete and accurate information on the health and safety hazards posed by workplace chemicals.

Program Activity Descriptions

Claims exemption process

Under this activity, the Hazardous Materials Information Review Commission registers claims for exemption received from a supplier or manufacturer who wishes to withhold critical proprietary information; rules on the validity of the claim; assesses and issues decisions on the compliance of the Material Safety Data Sheet or label to which the claim relates; and administers an appeal process to these rulings.

Patented Medicine Prices Review Board

Strategic Outcome

Prices charged by patentees for patented medicines sold in Canada are not excessive and Canadians are informed on pricing trends of medicines, as well as the research and development spending of pharmaceutical patentees.

Program Activity Descriptions

Patented medicine prices review

The Patented Medicine Prices Review Board (PMPRB) is responsible for regulating the prices that patentees charge, the factory-gate price, for prescription and non-prescription patented drugs sold in Canada to wholesalers, hospitals or pharmacies for human and veterinary use to ensure that they are not excessive. The PMPRB reports annually to Parliament through the Minister of Health on its major activities,

analyses of the prices of patented medicines and of the price trends of all drugs, and reports on the research and development expenditures as reported by pharmaceutical patentees.

Public Health Agency of Canada

Strategic Outcome

Healthier Canadians and a stronger public health capacity.

Program Activity Descriptions

Health promotion

In collaboration with partners, the Public Health Agency of Canada supports effective actions to promote healthy living and address the key determinants of health and major risk factors for chronic disease, by contributing to knowledge development, fostering collaboration, and improving information exchange among sectors and across jurisdictions.

Disease prevention and control

In collaboration with its partners, the Agency leads federal efforts and mobilizes domestic efforts to protect national and international public health. These include:

- monitoring, researching and reporting on diseases, injuries, health risks and the general state of public health in Canada and internationally; and
- supporting development of knowledge; intersectoral and international collaboration; and developing policies and programs to prevent, control and reduce impact of disease and injury.

Emergency preparedness and response

The Public Health Agency of Canada provides a national focal point for anticipating, preparing for, responding to and facilitating recovery from threats to public health, and/or public health complications of natural disasters or human caused emergencies. The Agency applies the legislative and regulatory provision of the *Quarantine Act*. It collaborates with international partners to identify emerging disease outbreaks around the globe. Providing leadership in identifying and addressing emerging threats to the health and safety of Canadians through surveillance, risk analysis and risk management activities, the Agency partners with Health Canada, other federal departments, the provinces and territories, international organizations and the voluntary sector to identify, develop and implement preparedness priorities. The Public Health Agency of Canada manages and supports the development health-related emergency response plans for natural and human caused disasters including the National influenza response plan. The Agency is actively engaged in developing and sponsoring training in emergency preparedness, and coordinates counter-terrorism preparations to respond to accidents or suspected terrorist activities involving hazardous substances. The Agency is a leader on biosafety related issues. It stands ready to provide emergency health and social services, and manages the National emergency stockpile system with holdings ranging from trauma kits to complete 200 bed emergency hospitals.

Strengthen public health capacity

Working with national and international partners, the Agency develops and provides tools, applications, practices, programs and understandings that support and develop the capabilities of front-line public health

practitioners across Canada. The Agency facilitates and sustains networks with provinces, territories, and other partners and stakeholders to achieve public health objectives. The Agency's work improves public health practice, increases cross-jurisdictional human resources capacity, contributes to effective knowledge and information systems, and supports a public health law and policy system that evolves in response to changes in public needs and expectations.

Ministry Summary

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	1,690,950,979	...	...	1,690,950,979	1		
...	...	93,326,398	...	93,326,398	1a		
...	1b		
...	...	1	8,396,226	8,396,226	1		
...	825,000	825,000			
...	295,500	295,500			
...	1,056,758	1,056,758			
...	13,868,000	13,868,000			
...	54,328,748	54,328,748			
...	19,779,568	19,779,568			
...	(251,240)	(251,240)			
...	(547,509)	(547,509)			
...	(200,000)	(200,000)			
...	(16,600)	(16,600)			
...	(111,000)	(111,000)			
...	(42,000)	(42,000)			
...	(400,000)	(400,000)			
...	(622,800)	(622,800)			
...	(81,761)	(81,761)			
...	(55,000)	(55,000)			
...	(46,656)	(46,656)			
...	1,690,950,979	93,326,399	96,175,234	1,880,452,612	Total—Vote 1	1,823,346,568	...
...	1,225,859,499	...	...	1,225,859,499	5		1,739,650,535
...	...	98,331,227	...	98,331,227	5a		
...	...	1	...	...	5b		
...	200,000	200,000			
...	89,998	89,998			
...	(8,396,226)	(8,396,226)			
...	(488,387)	(488,387)			
...	(291,000)	(291,000)			
...	1,225,859,499	98,331,228	(8,885,615)	1,315,305,112	Total—Vote 5	1,257,937,205	1,151,905,704
...	74,522	...	(200)	74,322	(S) Minister of Health—Salary and motor car allowance	74,322	72,922
...	111,378,000	...	670,783	112,048,783	(S) Contributions to employee benefit plans	112,048,783	105,465,336

(S)	Payments to provinces related to the Voluntary Compliance Undertaking, a mechanism used by the Patented Medicine Prices Review Board to recover excessive revenues collected by manufacturers of patented medicine	...	9,328,033	(9,328,033)	...	1,023,475,575	515,616	280,546	...	1,023,475,575	98,936	136,134	280,546	...	133,799
(S)	Compensation for individuals infected with the Hepatitis C virus through the Canadian Blood supply before 1986 and after 1990	...	1,023,475,575	...	...	1,023,475,575	...	...	...	...	...	...	...	...	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(S)	Refunds of amounts credited to revenues in previous years	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(S)	Canada Health Infoway Inc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(S)	Collection agency fees	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(S)	Transfer payments to Rick Hansen Man in Motion Foundation	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total Department—Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		235,070	3,028,263,000	1,224,461,235	147,945,265	4,400,904,570				4,286,013,939		114,610,085	280,546		2,997,549,685
	Assisted Human Reproduction Agency of Canada														
	Program expenditures	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Transfer from: TB Vote 15 ⁽¹⁾	...	12,834,000	...	...	...	13,000	...	...	...	...	...	...	...	...
	TB Vote 22 ⁽¹⁾	451,100	...	...	...	...	...	...	...	...
	Total—Vote 10	...	12,834,000	...	...	...	464,100	13,298,100	...	4,615,743	...	8,682,357	...	...	129,753
(S)	Contributions to employee benefit plans	...	642,000	...	...	...	(360,037)	281,963	...	281,963	...	...	...	...	3,948
	Total Agency—Budgetary	...	13,476,000	...	104,063	13,580,063				4,897,706		8,682,357	...	...	133,701

PUBLIC ACCOUNTS OF CANADA, 2007-2008

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$		\$	\$	\$
...	...	...	1,500,000	Vote 15			
...	...	...	12,500	Vote 30 (Agriculture and Agri-Food)			
...	...	...	600,000	Vote 35			
...	...	...	810,499	Vote 40			
...	...	...	(431,250)	Transfer to Vote 45 (Foreign Affairs and International Trade)			
...	822,476,000	118,230,561	3,260,340	Total—Vote 20	926,716,411	17,250,490	...
...	4,606,000	...	21,213	Contributions to employee benefit plans	4,627,213	...	...
8,505	...	...	8,505	Spending of proceeds from the disposal of surplus Crown assets	...	8,505	...
8,505	869,521,000	118,699,636	5,433,661	Total Agency—Budgetary	974,070,783	19,592,019	...
Hazardous Materials Information Review Commission							
...	3,024,000	...	...	25			
...	...	...	73,000	Program expenditures			
...	...	...	150,950	Transfer from: TB Vote 15 ⁽¹⁾			
...	...	...	190,205	TB Vote 22 ⁽¹⁾			
...	...	...	...	TB Vote 23 ⁽¹⁾			
...	3,024,000	...	414,155	Total—Vote 25	3,230,763	207,392	...
...	482,000	...	(92,328)	Contributions to employee benefit plans	389,672	...	...
...	...	...	360	Refunds of amounts credited to revenues in previous years	360	...	...
...	3,506,000	...	322,187	Total Agency—Budgetary	3,620,795	207,392	...
Patented Medicine Prices Review Board							
...	10,584,000	...	...	30			
...	...	...	42,000	Program expenditures			
...	...	...	275,000	Transfer from: TB Vote 15 ⁽¹⁾			
...	...	...	132,753	TB Vote 22 ⁽¹⁾			
...	...	...	...	TB Vote 23 ⁽¹⁾			
...	10,584,000	...	449,753	Total—Vote 30	6,722,405	4,311,348	...
...	891,000	...	(181,090)	Contributions to employee benefit plans	709,910	...	...
...	...	...	101	Spending of proceeds from the disposal of surplus Crown assets	101	...	...
...	11,475,000	...	268,764	Total Agency—Budgetary	7,432,416	4,311,348	...
...							7,365,303

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Health policy, planning and information	1,101,489,667	1,096,707,875	...	...	297,695,162	260,461,697	...	...	...	...	1,399,184,829	1,357,169,572
Health products and food	346,864,886	338,190,201	1,750,000	1,714,504	9,100,000	8,741,869	41,206,000	40,740,596	...	...	316,508,886	307,905,978
Healthy environments and consumer safety	337,325,408	319,429,999	1,971,000	603,661	33,410,757	29,124,336	15,704,000	14,716,049	...	...	357,003,165	334,441,947
Pest control product regulation	69,777,432	67,098,973	...	...	...	...	6,975,000	8,165,055	...	...	62,802,432	58,933,918
First Nations and Inuit health	1,225,533,065	1,202,405,356	1,483,000	922,394	1,043,839,193	1,028,349,302	5,450,000	4,114,528	...	...	2,265,405,258	2,227,562,524
Sub-total	3,080,990,458	3,023,832,404	5,204,000	3,240,559	1,384,045,112	1,326,677,204	69,335,000	67,736,228	...	...	4,400,904,570	4,286,013,939
Revenues netted against expenditures	(69,335,000)	(67,736,228)	...	...	...	...	(69,335,000)	(67,736,228)	...	...	...	...
Total Department—Budgetary	3,011,655,458	2,956,096,176	5,204,000	3,240,559	1,384,045,112	1,326,677,204	...	...	...	...	4,400,904,570	4,286,013,939
Assisted Human Reproduction Agency of Canada												
Licensing and enforcement of a regulatory framework for assisted human reproduction technologies	6,122,828	2,665,170	...	...	...	...	...	...	...	...	6,122,828	2,665,170
Health information and knowledge management for assisted human reproduction technologies	7,457,235	2,232,536	...	...	...	...	...	...	...	...	7,457,235	2,232,536
Total Agency—Budgetary	13,580,063	4,897,706	...	...	...	...	...	...	...	...	13,580,063	4,897,706
Canadian Institutes of Health Research												
Fund health research	26,260,058	25,097,817	...	...	509,464,801	514,374,945	...	...	...	...	535,724,859	539,472,762
Fund health researchers and trainees	8,830,043	12,785,680	...	...	199,708,000	189,564,113	...	...	...	...	208,538,043	202,349,793
Fund research resources, collaboration and other grants to strengthen the health research community	2,826,071	3,788,350	...	...	66,834,750	64,167,205	...	...	...	...	69,660,821	67,955,555
Develop and support strong health research community through national and international alliances and priority-setting	4,330,682	1,420,631	...	...	23,828,000	22,535,140	...	...	...	...	28,158,682	23,955,771

Inform research, clinical practice and public policy on ethical, legal and social issues related to health and health research

Support activities on knowledge translation, exchange, use and strategies to strengthen the health system

Support national efforts to capture the economic value for Canada of health research advances made at Canadian institutions

Total Agency—Budgetary	49,695,901	47,354,372	...	...	...	3,799,000	1,758,377	...	...	...	...	6,339,227	2,231,921
Hazardous Materials Information Review Commission													
Claims exemption process	3,828,187	3,620,795	...	...	...	...	...	...	...	...	...	3,828,187	3,620,795
Total Agency—Budgetary	3,828,187	3,620,795	...	...	...	...	...	...	...	...	...	3,828,187	3,620,795
Patented Medicine Prices Review Board													
Patented medicine prices review	11,743,764	7,432,416	...	...	...	...	...	...	...	...	...	11,743,764	7,432,416
Total Agency—Budgetary	11,743,764	7,432,416	...	...	...	...	...	...	...	...	...	11,743,764	7,432,416
Public Health Agency of Canada													
Health promotion	61,362,892	55,811,266	...	...	...	138,861,267	136,320,271	...	...	...	...	200,224,159	192,131,537
Disease prevention and control	238,306,926	198,612,151	...	...	...	51,997,765	41,860,683	...	...	...	...	290,304,691	240,472,834
Emergency preparedness and response	137,851,082	121,331,494	...	...	...	...	...	50,000	45,057	...	...	137,801,082	121,286,437
Strengthen public health capacity	44,846,306	42,512,342	...	...	...	10,919,670	10,463,590	...	...	...	...	55,765,976	52,975,932
Sub-total	482,367,206	418,267,253	...	...	...	201,778,702	188,644,544	50,000	45,057	...	...	684,095,908	606,866,740
Revenues netted against expenditures	(50,000)	(45,057)	...	...	...	...	...	(50,000)	(45,057)	...	...	...	...
Total Agency—Budgetary	482,317,206	418,222,196	...	...	...	201,778,702	188,644,544	...	...	...	...	684,095,908	606,866,740
Total Ministry—Budgetary	3,572,820,579	3,437,623,661	5,204,000	3,240,559	2,529,790,715	2,442,038,159	...	...	...	...	...	6,107,815,294	5,882,902,379

Source of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Department			Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates				Grants					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,535,000	...	200,000	1,735,000				1,319,106	415,894	...	1,915,570
...	96,033	...	...	96,033				96,000	33	...	32,000
...	8,000,000	...	...	8,000,000				7,631,430	368,570	...	...
...	10,000,000	...	...	10,000,000				6,417,000	3,583,000	...	4,648,000
...	17,403,967	...	...	17,403,967				17,215,784	188,183	...	17,016,202
...	24,720,000	54,785,646	(18,805,779)	60,695,867				51,063,918	9,635,949	...	19,740,000
...	50,000,000	...	...	50,000,000				28,825,561	21,174,439	...	...
...	...	...	...	...				38,740,000	...	...	...
...	...	...	30,000,000	30,000,000				30,000,000	...	...	...
...	111,755,000	54,785,646	50,134,221	216,674,867				181,308,799	35,366,068	...	43,351,772
...	5,000,000	...	...	5,000,000				5,000,000	...	...	5,000,000
...	400,000	...	(400,000)	...				...	...	...	230,049
...	500,000	...	...	500,000				141,869	358,131	...	256,774
...	5,900,000	...	(400,000)	5,500,000				5,141,869	358,131	...	5,486,823
...	5,000	...	...	5,000				...	5,000	...	...
...	600,000	...	...	600,000				425,000	175,000	...	500,000
...	500,000	...	...	500,000				141,869	358,131	...	256,774
...	3,750,000	...	...	3,750,000				3,750,000	...	...	3,749,998
...	4,855,000	...	...	4,855,000				4,316,869	538,131	...	4,506,772

First Nations and Inuit health	10,200,000	...	...	10,200,000	...	...	10,200,000	...	...
Nunavut Medical Travel Fund	...	...	...	...	...	...	...	...	...
Northwest Territories Medical Travel Fund	3,200,000	...	...	3,200,000	...	...	3,200,000	...	3,200,000
Yukon Medical Travel Fund	1,600,000	...	...	1,600,000	...	...	1,600,000	...	1,600,000
Grant to the Government of Yukon for the Territorial Health Access Fund and operational secretariat	6,333,334	...	...	6,333,334	...	...	6,333,334	...	6,333,333
Grant to the Government of Northwest Territories for the Territorial Health Access Fund	4,333,333	...	...	4,333,333	...	...	4,333,333	...	4,333,334
Grant to the Government of Nunavut for the Territorial Health Access Fund	4,333,333	...	...	4,333,333	...	...	4,333,333	...	4,333,333
	30,000,000	...	...	30,000,000	...	...	30,000,000	...	30,000,000
Total—Grants	54,785,646	49,734,221	257,029,867	220,767,537	36,262,330	...	83,345,367	...	...
Contributions									
Health policy, planning and information	2,850,000	...	...	2,849,982	18	...	2,859,715	...	...
Women's health contributions program	...	...	...	...	...	...	...	...	...
Health care strategies and policy contribution	37,356,240	7,952,501	...	43,441,362	1,867,379	...	26,740,301	...	...
Contribution to the Canadian Institute for Health Information	2,230,000	...	...	2,230,000	...	...	2,230,000	...	...
Contributions program to improve access to health services for official language minority communities	23,000,000	...	7,631,554	30,631,554	...	...	24,144,995	...	...
Items not required for the current year	...	...	...	...	...	...	73,475,072	...	...
	65,436,240	7,952,501	7,631,554	79,152,898	1,867,397	...	129,450,083	...	...
Health products and food									
Contribution to strengthen Canada's organs and tissues donation and transplantation system	3,600,000	...	...	3,600,000	...	...	3,800,000	...	...
Natural health products research contribution	400,000	...	(400,000)	...	...	...	44,525	...	...
	4,000,000	...	(400,000)	3,600,000	...	...	3,844,525	...	...
Healthy environments and consumer safety									
Payments to provinces and territories to assist in ensuring access for Canadians to effective alcohol and drug treatment and rehabilitation programs and services	13,200,000	3,914,143	(500,000)	16,614,143	...	...	13,207,562	...	...
Contributions in support of the Federal Tobacco Control Strategy	15,759,000	...	(12,960,083)	2,798,917	...	...	2,798,917	...	14,772,434
Drug Strategy Community Initiatives Fund	11,832,588	(1,789,891)	(900,000)	9,142,697	476,709	...	8,665,988	...	10,745,182
	40,791,588	2,124,252	(14,360,083)	28,555,757	3,748,290	...	24,807,467	...	38,725,178
First Nations and Inuit health									
Payments to Indian bands, associations or groups for the control and provision of health services	227,903,381	...	(19,173,640)	208,729,741	...	...	204,266,045	...	...
Contributions for First Nations and Inuit health governance and infrastructure support	185,313,328	9,809,891	(55,301,044)	139,822,175	15,489,891	...	87,779,387	...	...
Contributions for First Nations and Inuit community programs	219,913,539	752,765	94,625,966	315,292,270	...	...	288,502,574	...	...
Contributions for First Nations and Inuit health facilities and capital program	51,275,042	6,407,773	(1,966,302)	55,716,513	...	...	41,662,239	...	...

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates				\$	\$
\$	\$	\$	\$	\$	\$	\$	\$
...	131,862,740	8,700,000	148,125,582	148,125,582	...	...	136,466,975
...	12,169,441	298,400	30,892,199	30,892,199	...	...	28,983,478
...	121,197,000	...	92,560,508	92,560,508	...	...	91,654,467
...	8,487,200	...	9,459,836	9,459,836	...	...	8,954,301
...	5,000,000	...	5,005,460	5,005,460	...	...	5,005,460
...	...	7,500,000	8,234,909	8,234,909	...	...	...
...	963,121,671	33,468,829	1,013,839,193	...	...	...	3,265,625
...	1,073,349,499	43,545,582	1,127,015,245	998,349,302	15,489,891	...	896,540,551
...	...	...	...	1,105,909,667	21,105,578	...	1,068,560,337
Total—Contributions							
Departmental Summary by Program activity							
...	177,191,240	62,738,147	297,695,162	260,461,697	37,233,465	...	172,801,855
...	9,900,000	...	9,100,000	8,741,869	358,131	...	9,331,348
...	45,646,588	2,124,252	33,410,757	29,124,336	4,286,421	...	43,231,950
...	993,121,671	33,468,829	1,043,839,193	1,028,349,302	15,489,891	...	926,540,551
...	1,225,859,499	98,331,228	1,384,045,112	1,326,677,204	57,367,908	...	1,151,905,704
Canadian Institutes of Health Research							
Grants							
...	468,726,000	37,338,211	509,464,801	514,374,945	(4,910,144)	...	476,390,419
...
...	185,037,000	...	185,328,000	175,664,029	9,663,971	...	168,527,978
...	10,500,000	3,880,000	14,380,000	13,900,084	479,916	...	10,136,157
...	195,537,000	3,880,000	199,708,000	189,564,113	10,143,887	...	178,664,135
...
...	67,266,000	...	66,834,750	64,167,205	2,667,545	...	62,672,498

Develop and support strong health research community through national and international alliances and priority-setting

...	10,828,000	...	...	10,828,000	Grants for research projects and personnel support	9,535,140	1,292,860	...	8,973,588
...	13,000,000	...	...	13,000,000	Institute support grants	13,000,000	...	...	13,000,000
...	23,828,000	...	...	23,828,000		22,535,140	1,292,860	...	21,973,588
...	3,799,000	...	...	3,799,000	Inform research, clinical practice and public policy on ethical, legal and social issues related to health and health research	1,758,377	2,040,623	...	1,757,171
...	37,728,000	1,000,000	...	38,728,000	Support activities on knowledge translation, exchange, use and strategies to strengthen the health system				
...					Grants for research projects and personnel support	37,421,535	1,306,465	...	32,792,615
...	25,592,000	2,500,000	...	28,092,000	Support national efforts to capture the economic value for Canada of health research advances made at canadian institutions	23,382,746	4,709,254	...	25,396,107
...	...	73,512,350	...	73,512,350	Grants for research projects and personnel support	73,512,350	...	...	...
...	25,592,000	76,012,350	...	101,604,350	Centres of excellence for commercialization and research	96,895,096	4,709,254	...	25,396,107
...	822,476,000	118,230,561	3,260,340	943,966,901	Total Agency	926,716,411	17,250,490	...	799,646,533

Public Health Agency of Canada

...	10,073,000	...	(8,017,400)	2,055,600	Health promotion	1,045,766	1,009,834	...	1,820,061
...	...	2,000,000	...	2,000,000	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development and research	2,000,000	...	...	...
...	10,073,000	2,000,000	(8,017,400)	4,055,600	Grant to the Canadian Medical Alert Foundation	3,045,766	1,009,834	...	1,820,061
...	11,163,000	1,705,000	(718,655)	12,149,345	Disease prevention and control				
...	125,000	...	3,636,279	3,761,279	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development and research	8,294,783	3,854,562	...	13,370,949
...	3,000,000	...	...	3,000,000	Grants to individuals and organizations in support of public health infrastructure	3,338,487	422,792	...	2,000,000
...					Grant to the National Cancer Institute of Canada for the Canadian Breast Cancer Research Initiative	3,000,000	...	...	3,000,000

Transfer Payments—Concluded

	Source of authorities					Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					\$	\$
...	\$ 8,010,000	...	(7,067,726)	\$ 942,274	Grants toward the Federal Initiative on HIV/AIDS	\$ 941,355	\$ 919	...	\$ 762,000
...	22,298,000	1,705,000	(4,150,102)	19,852,898		15,574,625	4,278,273	...	19,132,949
					Strengthen public health capacity				
...	1,731,000	...	(1,731,000)	...	Grants to graduate students and post-graduate students in public health and university departments in community medicine and public health	...	...	...	...
...	34,102,000	3,705,000	(13,898,502)	23,908,498	Total—Grants	18,620,391	5,288,107	...	20,953,010
					Contributions				
...	18,674,000	...	2,347,130	21,021,130	Health promotion Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development and research	19,889,200	1,131,930	...	19,377,193
...	75,088,000	...	7,706,556	82,794,556	Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada	82,534,278	260,278	...	82,358,657
...	26,651,000	...	4,058,226	30,709,226	Contributions to incorporated local or regional non-profit aboriginal organizations and institutions for the purpose of developing early intervention programs for aboriginal pre-school children and their families	30,570,272	138,954	...	28,654,639
...	...	...	280,755	280,755	Contribution toward the Federal Initiative on HIV/AIDS	280,755	...	...	...
...	120,413,000	...	14,392,667	134,805,667		133,274,505	1,531,162	...	130,390,489
					Disease prevention and control Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development and research				
...	10,176,000	1,505,001	(5,925,300)	5,755,701	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development and research	4,936,840	818,861	...	1,882,455
...	2,197,000	...	41,500	2,238,500	Contributions to Canadian blood services and/or other designated transfusion/transplantation centers to support adverse event surveillance activities	2,172,000	66,500	...	1,551,846
...	12,832,000	...	11,110,390	3,942,390	Contribution toward the Federal Initiative on HIV/AIDS	19,177,218	4,765,172	...	20,377,680

...	125,000	...	83,276	208,276	...	208,276	...	...
...	25,330,000	1,505,001	5,309,866	32,144,867	...	26,286,058	5,858,809	23,811,981
Strengthen public health capacity								
...	8,370,000	...	440,000	8,810,000	...	8,392,077	417,923	6,811,510
...	1,056,000	...	1,053,670	2,109,670	...	2,071,513	38,157	186,248
...	9,426,000	...	1,493,670	10,919,670	...	10,463,590	456,080	6,997,758
...	155,169,000	1,505,001	21,196,203	177,870,204	...	170,024,153	7,846,051	161,200,228
Agency Summary by Program Activity								
...	130,486,000	2,000,000	6,375,267	138,861,267	...	136,320,271	2,540,996	132,210,550
...	47,628,000	3,210,001	1,159,764	51,997,765	...	41,860,683	10,137,082	42,944,930
...	11,157,000	...	(237,330)	10,919,670	...	10,463,590	456,080	6,997,758
...	189,271,000	5,210,001	7,297,701	201,778,702	...	188,644,544	13,134,158	182,153,238
...	2,237,606,499	221,771,790	70,412,426	2,529,790,715	...	2,442,038,159	87,752,556	2,133,705,475

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities previous year
	\$	\$	\$
Budgetary (spendable revenues)			
Health products and food safety	41,206,000	40,740,596	40,715,004
Healthy environments and consumer safety	15,704,000	14,716,049	12,456,883
Pest control product regulation	6,975,000	8,165,055	7,443,545
First Nations and Inuit health	5,450,000	4,114,528	3,224,264
Total Department—Budgetary	69,335,000	67,736,228	63,839,696
Public Health Agency of Canada Budgetary (spendable revenues)			
Emergency preparedness and response	50,000	45,057	41,480
Total Agency—Budgetary	50,000	45,057	41,480
Total Ministry— Budgetary	69,385,000	67,781,285	63,881,176

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	3,034,227	7,537,194
Refunds of transfer payments	14,483,262	6,218,001
Adjustments to prior year's payables	14,500,013	26,401,099
	32,017,502	40,156,294
Sales of goods and services—		
Rights and privileges—		
Authority to sell drugs	4,246,990	4,076,613
Drug related fees	6,398,100	6,671,614
Medical devices	5,509,996	3,500,200
Pest management regulation revenues—Maintenance	3,645,894	4,131,660
Retention of royalties	20,193	17,460
Sundries	2,867,410	2,985,052
	22,688,583	21,382,599
Lease and use of public property	401,345	423,751
Services of a regulatory nature—		
Drug related fees	20,230,203	19,247,215
Pest management regulation revenues	4,375,507	3,337,060
Sundries	4,168,483	3,217,846
	28,774,193	25,802,121
Services of a non-regulatory nature—		
Hospital services	3,444,804	2,702,074
Health services	1,233,036	1,185,188
Dosimetry service	4,829,853	4,751,608
Employee assistance program	7,094,003	5,442,809
Inspections revenues	511,528	549,331
Drug related fees	741,269	721,881
Sundries	2,406,230	2,057,227
	20,260,723	17,410,118
Sales of goods and information products	936,151	712,170
Other fees and charges—		
Revenue from fines	3,238,164	2,347,925
Interest on overdue accounts receivable	736,912	1,281,802
Other fees and charges	622,518	508,207
Sundries	5,845,029	3,749,120
	10,442,623	7,887,054
	83,503,618	73,617,813

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	280,546	235,070
Miscellaneous revenues	373,243	1,557,935
Total Department	116,174,909	115,567,112
Canadian Institutes of Health Research		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	3,086,928	1,972,229
Refunds from previous years' services to outside parties	8,512	242,083
Adjustments to prior year's payables	210,544	217,509
	3,305,984	2,431,821
Proceeds from the disposal of surplus Crown assets	...	8,505
Miscellaneous revenues	70	140
Total Agency	3,306,054	2,440,466
Hazardous Materials Information Review Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,942	12,213
Adjustments to prior year's payables	240	26,472
	3,182	38,685
Sales of goods and services—		
Other fees and charges	502,400	591,445
Total Agency	505,582	630,130
Patented Medicine Prices Review Board		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,568	1,028
Adjustments to prior year's payables	12,076	7,560
	15,644	8,588
Sales of goods and services—		
Other fees and charges	10,566,528	210,017
Proceeds from the disposal of surplus Crown assets	101	26
Total Agency	10,582,273	218,631

	Current year	Previous year
	\$	\$
Public Health Agency of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	527,185	477,220
Refunds of transfer payments	2,050,723	806,579
Adjustments to prior year's payables	15,305,902	1,889,836
	17,883,810	3,173,635
Sales of goods and services—		
Rights and privileges—		
Retention of royalties	29,094	28,377
Services of a non-regulatory nature—		
First aid kits	44,777	41,776
Other services of a non-regulatory nature	108,170	47,095
	152,947	88,871
Other fees and charges—		
Interest on overdue account receivable	9,467	7,948
	191,508	125,196
Proceeds from the disposal of surplus Crown assets	861	1,287
Miscellaneous revenues—		
Sundries	324,409	212,555
Total Agency	18,400,588	3,512,673
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	53,226,122	45,809,023
Sales of goods and services	94,764,054	74,544,471
Proceeds from the disposal of surplus Crown assets	281,508	244,888
Miscellaneous revenues	697,722	1,770,630
Total Ministry	148,969,406	122,369,012

SECTION 14

2007-2008

PUBLIC ACCOUNTS OF CANADA

Human Resources and Skills Development

Department

Canada Industrial Relations Board

Canada Mortgage and Housing Corporation

Canadian Artists and Producers Professional
Relations Tribunal

Canadian Centre for Occupational Health
and Safety

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions	14.2
Ministry summary	14.7
Program activity	14.11
Transfer payments	14.14
Details of spendable amounts	14.19
Revenues	14.20

Department

Strategic Outcome

Policies and programs that meet human capital and social developments needs of Canadians.

Program Activity Descriptions

Policy, research and communication

Provides strategic policy leadership by promoting key human resources and social development policies of the Government of Canada, developing and implementing key departmental frameworks and strategies, and by engaging and collaborating with our partners and Canadians through public involvement and by advancing knowledge development.

This activity plays a vital role to support the achievement of Human Resources and Skills Development's (HRSD) priorities and outcomes by communicating with and engaging Canadians and building strong relationships with stakeholders.

The operating expenditures are funded from the Departmental Reference Levels, the Employment Insurance Account and the Canada Pension Plan Account.

Strategic Outcome

Enhanced Canadian productivity and participation through efficient and inclusive labour markets, competitive workplaces and access to learning.

Program Activity Descriptions

Labour market

Comprised of Employment Insurance and Labour market programs. Employment insurance programs promote individual well being, economic stability, and a flexible labour market by providing temporary income support to unemployed workers who qualify under

Part I of the *Employment Insurance Act*. Employment insurance encompasses a wide range of benefits to address the needs of workers and the labour market, including Canadians who are sick, pregnant, or caring for new born or adopted child, as well as those who must care for a family member who is seriously ill with a significant risk of death.

Labour market programs provide programs and services that are funded from Departmental Reference Levels and for those programs established under Part II of the *Employment Insurance Act*, the Employment Insurance Account. These enable Canadians, including unemployed adults and targeted groups, such as youth and Aboriginal peoples, to develop their skills and encourage them to invest in themselves and become self-reliant and more adaptable to labour market changes.

The operating expenditures are funded from the Departmental Reference Levels and the Employment Insurance Account.

Learning

Assists Canadians to acquire the education and skills that will enable them to participate more fully in a knowledge-based economy and society.

In doing so, the Department works in close partnership with the provinces and territories, voluntary sector, financial institutions, service providers and other key stakeholders to increase awareness of and access to lifelong learning and literacy opportunities by reducing financial and non-financial barriers for today's and tomorrow's learners.

Programs within this area are delivered nationally and include statutory and voted programs. In terms of statutory programs, the Canada student loans program promotes accessibility to post-secondary education through the provision of loans and grants to students with demonstrated financial needs. The program also offers debt management measures to help borrowers

with repayment. The Canada education savings program promotes and encourages Canadians to save for a child's post-secondary education through Registered Education Saving Plans by providing grants.

In terms of voted programs, the Adult Learning, Literacy, and Essential Skills programs administer grants and contributions related to adult learning, literacy and essential skills. The International academic mobility initiative administers contribution programming in the area of international student mobility.

The operating expenditures are funded from the Departmental Reference Levels and the Employment Insurance Account.

Workplace skills

Collaboration with industry partners and stakeholders through Workplace partnerships to identify, address, and promote workplace skills development.

Workplace skills improves immigrant integration outcomes through Foreign workers and Immigrants such as Foreign credential recognition, the Immigration portal, and the Foreign worker program.

Workplace skills also develops and disseminates knowledge and information, which is vital to inform a well-functioning labour market through Skills and Labour market information, including National occupational classification, Essential skills and Labour market information.

Funding is administered through voted contributions. The operating expenditures are funded from the Departmental Reference Levels and the Employment Insurance Account.

Strategic Outcome

Safe, healthy, fair, stable, cooperative, productive workplaces and effective international labour standards.

Program Activity Descriptions

Labour

Promotes and sustains stable industrial relations and a safe, fair, healthy, equitable, and productive workplace within the federal labour jurisdiction. It collects and disseminates labour and workplace information, represents Canada at international labour activities, fosters constructive labour-management relationships and ensures that minimum labour standards and occupational health and safety protections are enforced.

The operating expenditures are funded from the Departmental Reference Levels and the Employment Insurance Account.

Strategic Outcome

Enhanced income security, access to opportunities, social inclusion and well being for individuals, families and communities.

Program Activity Descriptions

Social investment

Provides Canadians with pensions and benefits for retirement, death, and disability through the *Old Age Security Act* and the Canada Pension Plan. It also includes Social investment programs, policies, and grants and contributions designed to ensure that children, families, seniors, communities, and people with disabilities are provided with knowledge, information, and opportunities to move forward with their own solutions to social and economic challenges.

The operating expenditures are funded from the Departmental Reference Levels and the Canada Pension Plan Account.

Children and families

Provides support to families to ensure all children have the best possible start in life; that parents have choice in childcare, to ensure the needs of those who provide care to loved ones are taken into account and that families' economic security is sustained.

This activity also undertakes specific initiatives supported by multilateral agreements between the federal government and provinces and territories through programs such as the Canada's Universal Child Care Plan, the National Child Benefit, and Multilateral Framework on Early Learning and Child Care.

The operating expenditures are funded from the Departmental Reference Levels

Housing and homelessness

Provides programs and services that assist communities in helping homeless individuals and families as well as those at risk of homelessness move towards self-sufficiency, thereby contributing to society and the economy. This is accomplished through partnerships with all levels of government, the voluntary and private sectors, foundations, faith-based communities and unions.

The activity accomplishes its objectives through a class contribution and class grant. The class contribution includes: the Supporting communities partnership initiative, Urban Aboriginal homelessness, the Regional Homelessness Fund and the National research program, that addresses the gaps and priorities in knowledge around issues of homelessness in Canada and for which there is also a class grant.

The Surplus Federal Real Property for Homelessness Initiative, whose funds are administered through Public Works and Government Services Canada, provides surplus federal properties to communities across Canada to address their local homelessness-related needs.

The operating expenditures are funded from the Departmental Reference Levels.

Strategic Outcome

Achieve better outcomes for Canadians through service excellence (Service Canada).

Program Activity Descriptions

Integrity

Enhances and strengthens the integrity of programs to ensure that the right person or organization receives the right service or benefit at the right time, and for the intended purpose. It implements the Social Insurance Number and the Social Insurance Registry as the foundation for a safe and secure common identifier, develops integrity risk management strategies that will address operational risk and lead to the reduction of payment errors, and processes grants and contributions, individual benefits and mail service requests.

The operating expenditures are funded from the Departmental Reference Levels, the Employment Insurance Account and the Canada Pension Plan Account.

Collaborative, networked government service

Implements a government-wide, collaborative, networked business approach to delivering citizen-centred service to Canadians by working with other federal departments and agencies, other levels of government, and community partners, sharing information, adopting interoperable systems and infrastructures, providing secure management of citizen's personal information and respect of their privacy, and increasing the accuracy of the Social Insurance Registry through more timely and complete updates with vital statistics organizations.

The operating expenditures are funded from the Departmental Reference Levels, the Employment Insurance Account.

Seamless, citizen-centred service

Develops service strategies, policies and research and delivers one-stop, easy-to-access, personalized services across integrated delivery channels — phone, internet, and in-person — while ensuring needs, expectations, and priorities of citizens and communities are at the centre of the design and delivery of services and that the information gathered through service delivery about citizen and community needs informs the policy, program and service delivery development process.

The operating expenditures are funded from the Departmental Reference Levels, the Employment Insurance Account and the Canada Pension Plan Account.

Canada Industrial Relations Board

Strategic Outcome

Harmonious industrial relations climate in the federally regulated sector through the impartial, effective and appropriate administration of the rules of conduct that govern labour and management in their representational and bargaining activities.

Program Activity Descriptions

Administration and interpretation of Part I (Industrial Relations) and certain provisions of Part II (Occupational Health and Safety) of the Canada Labour Code

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the Canada Labour Code; the

interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease-and-desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canada Mortgage and Housing Corporation

Strategic Outcome

Increased availability of safe, affordable housing for Canadians in need, including Aboriginal Canadians.

Program Activity Descriptions

Assisted housing programs

Financial assistance is provided to individuals and groups under long term agreements, which helps to provide suitable, adequate and affordable housing to low and moderate income Canadians. This program activity also includes funding provided to provinces/territories under Social Housing Agreements. Provinces and territories signing Social Housing Agreements with the Government of Canada are subject to national principles and an accountability framework that ensures targeted federal funding is used for housing low-income households.

On-reserve housing programs

Financial assistance is provided to First Nations under long term agreements, which helps to provide suitable, adequate and affordable rental housing in reserve communities. In addition, assistance is provided to bring housing occupied by low-income households up to ba-

sic health, safety and mobility standards. This program activity also includes funding to facilitate the acquisition of knowledge, skills, training and resources that will allow Aboriginal people to work towards self-sufficiency in housing and take on more responsibility for the functioning of housing within their community. The funding for these programs is primarily in the form of a subsidy, for up to 25 years, to assist projects with their financing and operation.

Housing repair and improvement programs

Canada Mortgage and Housing Corporation's (CMHC) Residential rehabilitation assistance program helps to bring housing occupied by low-income homeowners, renters and persons with disabilities up to basic health, safety and mobility standards, and facilitates the conversion of non-residential buildings to residential use. Housing repair and improvement programs also include the Emergency repair program, which offers financial assistance to low-income Canadians in rural areas to undertake emergency repairs to their homes, and the Home adaptations for seniors independence program, which provides low-income seniors with financial assistance to carry out minor home adaptations. The Shelter enhancement program provides financial assistance to rehabilitate, repair, improve or build emergency shelters for victims of family violence. The funding for these programs is primarily in the form of a forgivable loan. The total forgivable loan depends on the cost of the repairs and area of the country.

Research and information dissemination that addresses distinct housing needs, including those of Aboriginal people

CHMC conducts research and disseminates information on issues regarding specific populations with distinct housing needs, including Aboriginal people, homeless people, low-income people, newcomers (immigrants and refugees), people with disabilities and seniors.

Affordable housing initiative

The Affordable housing initiative is aimed at increasing the supply of affordable housing for low to moderate income households. Affordable housing may include interventions such as construction, renovation, rehabilitation, conversion, home ownership, new rent supplements and supportive housing programs. The provinces and territories deliver and administer the programs financing by this initiative. The funding for this program is in the form of a contribution and is provided for provincially/territorially-designed programs.

Strategic Outcome

Strengthened competitiveness and innovation of the housing sector in order to meet the housing needs of Canadians.

Program Activity Descriptions

Canadian housing market research and analysis

CMHC collects, analyzes and disseminates housing market information that facilitates informed housing-related decisions by those in the industry, the public at large and CMHC. This includes the provision of housing market data, analysis and forecasts through publications, conferences, seminars, industry roundtables and custom data services. To meet client information needs, CMHC undertakes various surveys of: starts and completions; market absorption; rental market; mortgage approvals; and consumer intentions to buy or renovate a home.

Research and information dissemination to promote desirable housing market outcomes and improve building performance

CMHC investigates ways to ensure the supply of affordable housing finance, make housing finance more

inclusive, encourage the supply of affordable housing and move the housing system forward. CMHC also conducts technical research to address moisture and the indoor environment, the durability performance of residential buildings and disasters.

Strategic Outcome

The Canadian housing system remains one of the best in the world.

Program Activity Descriptions

International activities

Housing sector well-being is further promoted through support to the industry, which enables Canadian companies to secure international business opportunities and diversify their share of housing export markets. CMHC will seek to increase Canadian housing exports by helping companies expand into promising markets, bring together key Canadian clients with pre-selected prospective buyers abroad, promote awareness and recognition of Canadian housing approaches, support foreign delegations seeking information on Canada's housing system and provide assistance to emerging economies to assess and improve their housing environment.

Research and information dissemination to promote sustainable housing and communities, as well as lead the development and implementation of federal housing policy

CHMC conducts research on energy and environmental solutions for residential buildings, residential water quality and use, unique technical problems of remote and northern housing, sustainable community planning and design, and housing and population health. As mandated, CMHC develops and implements federal housing policy in support of Government of Canada priorities and objectives.

Emergency planning

CMHC ensures that Business Resumption Plans are in place and tested to ensure effective and timely resumption of normal business operations following a business interruption impacting the Corporation's business operations and commitments to stakeholders, with particular emphasis on restoring mission-critical business functions first.

Canadian Artists and Producers Professional Relations Tribunal

Strategic Outcome

Constructive professional relations between artists and producers in Canadian Artists and Producers Professional Relations Tribunal's jurisdiction.

Program Activity Descriptions

Processing of cases

Dealing with applications for certification and revocation of certification, for review, for determination or declaration and for consent to prosecute, and with complaints of unfair practices.

Canadian Centre for Occupational Health and Safety

Strategic Outcome

Canadians will be provided with unbiased occupational health and safety information and services for the prevention of work-related illnesses and injuries.

Program Activity Descriptions

Occupational health and safety information development, delivery services and tripartite collaboration

The goal of this program is to provide free information on occupational health and safety to support Canadians in their efforts to improve workplace safety and health. Citizens are provided information through a free and impartial personalized service via telephone, e-mail, person-to-person, fax or mail. Alternatively they can independently access a broad range of electronic and print resources developed to support safety and health information needs of Canadians. This may include cost recovery products and services and is supported financially by contributions from various stakeholders.

Through health and safety information development, the Canadian Centre for Occupational Health and Safety (CCOHS) collects, processes, analyzes, evaluates, creates and publishes authoritative information resources on occupational health and safety for the benefit of all working Canadians. This information is used for education and training, research, policy development, development of best practices, improvement of health and safety programs, achieving compliance and for personal use. Various levels of service are available from free to purchase of products and services. When the product or service provided by CCOHS is provided to identified external recipients with benefits beyond those enjoyed by the general taxpayer, a user fee is charged.

CCOHS promotes and facilitates consultation and co-operation among federal, provincial and territorial jurisdictions and participation by labour, management and other stakeholders in the establishment and maintenance of high standards and occupational health and safety initiatives for the Canadian context. The sharing of resources results in the coordinated and mutually beneficial development of unique programs, products and services. Collaborative projects are usually supported with a combination of financial and non-financial contributions to the programs by stakeholders and result in advancement of the health and safety initiatives.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	2,508,879,000	...	...	2,508,879,000	1	Operating expenditures				
...	1a	Transfer of \$16,138,000 from Public Works and Government Services Vote 1				
...	1	Transfer from: Vote 1 (Public Works and Government Services)				
...	16,138,000	16,138,000		TB Vote 10 (i)				
...	1,743,884	1,743,884		TB Vote 15 (i)				
...	1,535,000	1,535,000		TB Vote 22 (i)				
...	27,814,711	27,814,711		TB Vote 23 (i)				
...	12,502,251	12,502,251		Transfer to: Vote 1 (Citizenship and Immigration)				
...	(85,000)	(85,000)		Vote 1 (Finance)				
...	(72,000)	(72,000)		Vote 1 (Indian Affairs and Northern Development)				
...	(10,828)	(10,828)		Vote 1 (Treasury Board)				
...	(30,000)	(30,000)		Vote 5				
...	(36,777,706)	(36,777,706)		Vote 35 (Treasury Board)				
...	(203,849)	(203,849)		Total—Vote 1	2,500,762,659	30,670,805	...	612,925,576
...	2,508,879,000	1	22,554,463	2,531,433,464						
...	1,155,792,000	...	...	1,155,792,000	5	Grants and contributions				
...	5a	Transfer of \$36,777,706 from Human Resources and Skills Development Vote 1, and \$100,000 from Health Vote 40				
...	...	51,131,433	...	51,131,433		Transfer of \$80,000 from Canadian Heritage Vote 5				
...	...	1	...	...	5b	Transfer from: Vote 1				
...	36,777,706	36,777,706		Vote 5 (Canadian Heritage)				
...	80,000	80,000		Vote 5 (Health)				
...	100,000	100,000		Transfer to: Vote 1 (Public Works and Government Services)				
...	(3,000,000)	(3,000,000)		Vote 5 (Canadian Heritage)				
...	(200,000)	(200,000)		Vote 7b				
...	(407,350)	(407,350)		Total—Vote 5	1,027,272,695	213,001,095	...	1,031,742,881
...	1,155,792,000	51,131,434	33,350,356	1,240,273,790	7b	To write off from the Accounts of Canada \$364,080 in principal and \$43,270 in interest for 15,473 direct financing and integrated Canada Student Loan accounts for the period of February 2005 to November 2006 and 32,575 small debit balances at service providers for the period of November 2004 to November 2006—Transfer of \$407,350 from Human Resources and Skills Development Vote 5				

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Transfer from Vote 5		
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	...	...	407,350		395,565	11,786	...
...	...	1	407,351				336,118
...	74,522	...	74,322	(S)	74,322	...	72,922
...	74,522	(200)	74,322	(S)	74,322	...	72,922
...	24,093,000,000	(52,000,000)	24,029,799,239	(S)	24,029,799,239 ⁽³⁾	...	22,878,822,654 ⁽²⁾
...	7,413,000,000	36,000,000	7,406,706,506	(S)	7,406,706,506 ⁽²⁾	...	6,901,088,894 ⁽²⁾
...	553,000,000	(12,000,000)	518,171,144	(S)	518,171,144 ⁽²⁾	...	504,143,691 ⁽²⁾
...	366,419,000	(35,296,000)	292,311,944	(S)	292,311,944	...	246,467,780
...	48,000	17,000	36,956	(S)	36,956	...	58,427
...	8,157,000	442,000	(19,065,890)	(S)	(19,065,890)	...	(17,837,801)
...	52,867,000	(8,414,000)	36,333,979	(S)	36,333,979	...	53,812,535
...	136,133,000	17,592,000	161,530,293	(S)	161,530,293	...	146,425,949
...	35,000	...	10,245	(S)	10,245	...	11,673
...	2,460,000,000	...	2,474,298,326	(S)	2,474,298,326	...	1,784,358,912
...	145,000	...	68,229	(S)	68,229	...	114,967
...	59,000,000	...	39,533,517	(S)	39,533,517	...	48,767,404
...	25,000,000	3,000,000	7,760,125		35,760,125	...	21,787,725

Transfer from Vote 5

Total—Vote 7b

(S) Minister of Human Resources and Social Development—Salary and motor car allowance

(S) Minister of Labour and Minister of the Economic Development Agency of Canada for the Regions of Quebec—Salary and motor car allowance

(S) Old Age Security payments (*Old Age Security Act*)

(S) Guaranteed Income Supplement payments (*Old Age Security Act*)

(S) Allowance payments (*Old Age Security Act*)

(S) Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*

(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*

(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*

(S) The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*

(S) Canada study grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act*

(S) Supplementary retirement benefits—Annuities agents' pensions

(S) Universal child care benefit (*Universal Child Care Benefit Act*)

(S) Civil service insurance actuarial liability adjustments

(S) Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)

(S) Canada Learning Bond payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families

(S)	Canada Education Savings grant payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	579,674,346	...	...	504,979,698
(S)	Contributions to employee benefit plans	236,919,841	...	...	225,996,554
(S)	Spending of proceeds from the disposal of surplus Crown assets	120,763	...	69,784	297,131
(S)	Refunds of amounts credited to revenues in previous years	46,384	...	...	16,957
(S)	Energy cost benefit	142,250	...	...	3,654,750
(S)	Appropriations not required for the current year	...	...	...	649,999,995
	Total budgetary	39,320,977,760	243,683,686	69,784	35,598,118,314
(S)	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i> (Gross)	1,099,489,263	...	...	1,231,928,321
	Total Department— Budgetary	39,320,977,760	243,683,686	69,784	35,598,118,314
	Non budgetary	1,099,489,263	...	...	1,231,928,321
	Canada Industrial Relations Board				
10	Program expenditures	10,887,000	...	...	10,391,814
	Transfer from: TB Vote 15 ⁽¹⁾	131,000	...	...	1,266,382
	TB Vote 22 ⁽¹⁾	533,400	...	...	...
	TB Vote 23 ⁽¹⁾	371,520	...	96	165
	Total—Vote 10	11,922,920	...	...	...
(S)	Contributions to employee benefit plans	1,378,138	...	...	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	261	...	...	...
	Total Agency—Budgetary	12,516,149	785,005	165	11,658,196
	Canada Mortgage and Housing Corporation				
15	Operating expenditures	1,985,382,000	...	...	2,097,370,413
15a	Operating expenditures	222,730,000	...	...	...
15b	Operating expenditures	85,400,000	...	...	...
	Total—Vote 15	2,293,512,000	...	...	...
16b	To increase from \$350,000,000 to \$450,000,000 the limit of the aggregate outstanding insured amount of all insured loans by Canada Mortgage and Housing Corporation, pursuant to paragraph 11(b) of the <i>National Housing Act</i>	...	...	1	...
(S)	EnerGuide for low-income households	262,965	...	...	4,529,311
	Total budgetary	2,154,548,822	139,226,144	...	2,101,899,724

Ministry Summary—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$		\$	\$	\$	\$
...	(258,431,000)	...	...	(S)	(258,431,038)	58	...	(147,931,034)
...	1,985,382,000	308,271,001	121,965		2,154,548,822	139,226,144	...	2,101,899,724
...	(258,431,000)	...	...		(258,431,058)	58	...	(147,931,034)
Canadian Artists and Producers Professional Relations Tribunal								
...	1,770,000	...	...	20				
...	...	...	36,000					
...	...	...	87,850					
...	1,770,000	...	123,850		952,900	940,950	...	1,214,079
...	170,000	...	(68,271)	(S)	101,729	...	...	126,830
...	1,940,000	...	55,579		1,054,629	940,950	...	1,340,909
Canadian Centre for Occupational Health and Safety								
...	3,560,000	...	...	25				
...	...	...	122,000					
...	...	...	186,969					
...	...	...	135,213					
...	3,560,000	...	444,182		3,672,588	331,594	...	3,543,335
...	1,068,000	...	(88,961)	(S)	979,039	...	...	962,477
...	4,628,000	...	355,221		4,651,627	331,594	...	4,505,812
111,335	41,609,683,044	350,743,437	(81,751,501)		41,493,748,987	384,967,379	69,949	37,717,522,955
...	597,264,000	78,437,000	165,357,263		841,058,205	58	...	1,083,997,287

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(U) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 22—Operating budget carry forward.

Treasury Board Vote 23—Paylist requirements.

(*) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Policy, research and communication	210,236,848	198,588,810	...	...	656,750	656,750	166,374,730	159,622,856	...	...	...	...	...	...	...	44,518,868	39,622,704	...
Labour market	40,089,382	34,783,608	...	...	586,603,650	535,158,777	33,245,316	28,445,000	...	...	...	...	...	...	...	593,447,716	541,497,385	...
Learning	161,150,962	155,355,688	...	...	1,054,210,715	1,028,950,472	28,041,416	22,542,000	...	...	...	...	...	...	...	1,187,320,261	1,161,764,160	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	67,481,316	57,658,795	...	...	153,456,250	81,764,826	47,579,318	38,579,000	...	...	...	...	...	...	...	173,558,248	100,844,621	...
Workplace skills	243,275,177	236,735,510	...	...	3,856,180	2,596,779	97,045,541	97,045,541	...	...	...	...	...	...	...	150,083,816	142,286,748	...
Labour	126,971,974	117,562,062	...	...	32,266,637,890	32,248,150,494	51,707,280	42,742,710	...	...	...	...	...	...	...	...	...	...
Social investment	10,182,388	7,846,092	...	...	2,474,298,326	2,474,298,326	...	...	...	...	...	...	...	...	...	32,341,902,584	32,322,969,846	...
Children and families	34,230,374	30,091,640	...	...	131,369,139	86,511,381	...	...	...	...	...	...	...	...	...	2,484,480,714	2,482,144,418	...
Housing and homelessness	907,168,504	903,776,089	...	...	142,250	142,250	807,074,704	803,712,000	...	...	...	...	...	...	...	165,599,513	116,603,021	...
Integrity	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100,236,050	100,206,339	...
Collaborative, net-worked government service	229,863,535	228,378,785	...	...	...	...	217,617,024	217,423,003	...	...	...	...	...	...	...	12,246,511	10,955,782	...
Seamless, citizen-centred service	2,597,157,479	2,581,549,906	...	...	...	...	285,622,530	279,467,170	...	...	...	...	...	...	...	2,311,534,949	2,302,082,736	...
Sub-total	4,627,807,939	4,552,326,985	...	...	...	...	36,671,231,150	36,458,230,055	1,734,307,859	1,689,579,280	...	...	...	...	...	39,564,731,230	39,320,977,760	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures (1,734,307,859) (1,689,579,280)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Department—	2,893,500,080	2,862,747,705	...	...	36,671,231,150	36,458,230,055	...	...	...	...	...	...	...	...	...	39,564,731,230	39,320,977,760	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,099,489,263	1,099,489,263	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canada Industrial Relations Board																		
Administration and interpretation of Part I (Industrial Relations) and certain provisions of Part II (Occupational Health and Safety) of the Canada Labour Code	13,301,319	12,516,149	...	...	...	...	...	...	...	...	...	...	...	...	...	13,301,319	12,516,149	...
Total Agency—Budgetary	13,301,319	12,516,149	...	...	...	...	...	...	...	...	...	...	...	...	...	13,301,319	12,516,149	...
Canada Mortgage and Housing Corporation																		
Assisted housing programs—Budgetary	1,626,234,000	1,591,291,741	...	...	...	...	...	...	...	...	...	...	...	...	...	1,626,234,000	1,591,291,741	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(257,965,000) (258,150,228)	(257,965,000) (258,150,228)	...

Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
On-reserve housing programs—																		
Budgetary	306,929,000	276,980,832		...	...		...	...		...	...		...	...		306,929,000	276,980,832	
Non-budgetary	...	...		...	...		...	...		...	...		(466,000)	(280,830)		(466,000)	(280,830)	
Housing repair and improvement programs	160,263,966	103,099,666		...	...		...	...		...	...		...	...		160,263,966	103,099,666	
Research and information dissemination that addresses distinct housing needs, including those of Aboriginal people	7,048,000	15,749,880		...	...		...	...		...	...		...	...		7,048,000	15,749,880	
Affordable housing initiative	133,682,000	121,962,472		...	...		...	...		...	...		...	...		133,682,000	121,962,472	
Canadian housing market research and analysis	17,721,000	15,121,976		...	...		...	...		...	...		...	...		17,721,000	15,121,976	
Research and information dissemination to promote desirable housing market outcomes and improve building performance	17,164,000	6,776,557		...	...		...	...		...	...		...	...		17,164,000	6,776,557	
International activities	12,882,000	12,121,965		...	...		...	...		...	...		...	...		12,882,000	12,121,965	
Research and information dissemination to promote sustainable housing and communities, as well as lead the development and implementation of federal housing policy	11,494,000	11,090,944		...	...		...	...		...	...		...	...		11,494,000	11,090,944	
Emergency planning	357,000	352,789		...	...		...	...		...	...		...	...		357,000	352,789	
Total Agency—	2,293,774,966	2,154,548,822		...	...		...	...		...	...		...	...		2,293,774,966	2,154,548,822	
Budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Non-budgetary	...	...		...	...		...	...		...	...		(258,431,000)	(258,431,058)		(258,431,000)	(258,431,058)	
Canadian Artists and Producers Professional Relations Tribunal																		
Processing of cases	1,995,579	1,054,629		...	...		...	...		...	...		...	...		1,995,579	1,054,629	
Total Agency—Budgetary	1,995,579	1,054,629		...	...		...	...		...	...		...	...		1,995,579	1,054,629	

Canadian Centre for Occupational

Health and Safety

Occupational health and safety

information development, de-

livery services and tripartite

collaboration

Revenues netted against expenditures

9,283,221	8,578,958	...	...	...	4,300,000	3,927,331	...	...	4,983,221	4,651,627
(4,300,000)	(3,927,331)	...	...	...	(4,300,000)	(3,927,331)	...	...	...	...
Total Agency—Budgetary	4,983,221	4,651,627	...	...	...	...	...	...	4,983,221	4,651,627
Total Ministry—	5,207,555,165	5,035,518,932	...	...	36,671,231,150	36,458,230,055	...	...	41,878,786,315	41,493,748,987
Budgetary	...	...	...	...	...	...	...	...	841,058,263	841,058,263
Non-budgetary	...	...	...	...	...	...	...	...	...	...

Transfer Payments

Source of authorities				Department Grants	Disposition of authorities			
Available from previous years	As shown in				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						Total available for use
\$	\$	\$	\$	\$	\$	\$	\$	
...	50,000	...	...	50,000	...	50,000	...
...	300,000	...	...	300,000	244,838	55,162	299,870
...	145,000	...	(145,000)	...	...	...	114,967
...	495,000	...	(145,000)	350,000	244,838	105,162	414,837	
Learning								
...	17,465,000	...	1,902,802	19,367,802	12,102,802	7,265,000	10,318,380	
...	4,500,000	...	(2,121,003)	2,378,997	560,069	1,818,928	3,296,145	
...	136,133,000	17,592,000	7,805,293	161,530,293	161,530,293	...	146,425,949	
...	25,000,000	3,000,000	7,760,125	35,760,125	35,760,125	...	21,787,725	
...	540,000,000	42,000,000	(2,325,654)	579,674,346	579,674,346	...	504,979,698	
...	723,098,000	62,592,000	13,021,563	798,711,563	789,627,635	9,083,928	686,807,897	
Workplace skills								
...	91,000,000	...	...	91,000,000	30,911,200	60,088,800	704,000
Labour								
...	900,000	...	...	900,000	885,448	14,552	899,604

Grants to international labour institutions for addressing the labour dimension of globalization									
1,000,000	...	...	1,000,000	...	...	994,110	5,890	...	953,801
7,000	...	...	7,000	...	...	7,000	...	...	...
15,000	...	...	15,000	...	...	15,000	...	...	15,000
12,000	...	...	12,000	...	...	9,720	2,280	...	9,720
19,000	...	...	19,000	...	...	19,000	...	...	19,000
5,000	...	...	3,180	...	...	3,180	...	...	3,345
1,958,000	...	...	1,956,180	...	...	1,933,458	22,722	...	1,900,470
19,500,000	...	6,743,000	26,243,000	...	...	26,074,576	168,424	...	13,894,645
Social investment									
New Horizons for seniors program									
Grants to non-profit organizations for activities eligible for support through the Social development partnerships program									
14,275,000	...	...	8,742,300	(5,532,700)	...	7,104,721	(1)	...	9,483,922 ⁽¹⁾
24,093,000,000	(52,000,000)	...	24,029,799,239	(11,200,761)	...	24,029,799,239	(1)	...	22,878,822,654 ⁽¹⁾
7,413,000,000	36,000,000	...	7,406,706,506	(42,293,494)	...	7,406,706,506	(1)	...	6,901,088,894 ⁽¹⁾
553,000,000	(12,000,000)	...	518,171,144	(22,828,856)	...	518,171,144	(1)	...	504,143,691 ⁽¹⁾
...	...	...	...	...	...	...	...	...	3,000,000
32,092,775,000	(21,257,000)	...	31,989,662,189	(81,855,811)	...	31,987,856,186	1,806,003	...	30,310,433,806
Children and families									
2,460,000,000	...	...	2,474,298,326	14,298,326	...	2,474,298,326	...	...	1,784,358,912
...	...	...	...	...	...	...	...	...	649,999,995
2,460,000,000	...	...	2,474,298,326	14,298,326	...	2,474,298,326	...	...	2,434,358,907
Housing and homelessness									
Grants to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to carry out research on homelessness to help communities better understand and more effectively address homelessness issues									
900,000	1,149,487	...	2,049,487	...	...	480,892	1,568,595	...	847,990
Integrity									
...	...	...	142,250	142,250	...	142,250	...	...	3,654,750
35,370,226,000	42,484,487	...	35,358,169,995	(54,540,492)	...	35,285,494,785	72,675,210	...	33,439,122,657
Contributions									
Policy, research and communication									
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market									
...	...	...	656,750	656,750	...	656,750	...	...	1,479,095

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
			Adjustments, warrants and transfers				
				\$	\$	\$	\$
...	481,911,000	19,142,294	38,657,706	518,097,401	21,613,599	...	506,344,702
...	12,000,000	...	...	11,834,523	165,477	...	11,857,364
...	44,950,000	(10,000,000)	(407,350)	4,982,015	29,560,635	...	...
...	538,861,000	9,142,294	38,250,356	534,913,939	51,339,711	...	518,202,066
Labour market							
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market							
Contributions to organizations to support the development of human resources, economic growth, job creation and retention in official language minority communities							
Contributions to assist unemployed older workers in communities with ongoing high unemployment and/or affected by downsizing							
Learning							
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market							
...	3,400,000	...	...	2,700,198	699,802	...	2,235,942
...	25,409,000	...	1,818,201	11,750,688	15,476,513	...	11,476,893
...	268,960,000	(43,933,000)	(17,460,094)	207,566,906	...	...	165,220,005
...	48,000	17,000	(28,044)	36,956	...	...	58,427
...	8,157,000	442,000	(27,664,890)	(19,065,890)	...	...	(17,837,801)
...	52,867,000	(8,414,000)	(8,119,021)	36,333,979	...	...	53,812,535
...	358,841,000	(51,888,000)	(51,455,848)	239,322,837	16,176,315	...	214,966,001

Workplace skills

Contributions to provincial/territorial governments, band councils, tribal councils, Aboriginal Human Resources Development Agreement holders, municipal governments, not-for-profit organizations, professional associations, business and private sector organizations, consortia, industry groups, unions, regulatory bodies, ad-hoc associations, public health institutions, school boards, universities, colleges, CEGEPs, sector councils, and cross-sectoral councils to support enhanced productivity and competitiveness of canadian workplaces by supporting investment in and recognition and utilization of skills

66,713,000	...	(4,256,750)	62,456,250	50,853,626	11,602,624	...	37,861,117
1,600,000	...	...	1,600,000	373,870	1,226,130	...	411,763
300,000	...	...	300,000	289,451	10,549	...	343,132
1,900,000	...	...	1,900,000	663,321	1,236,679	...	754,895

Social investment

Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work or business experience, the mobilization of community resources and human resource planning and adjustment measures necessary for the social development of Canadians and other participants in canadian life

39,166,000	...	5,632,700	44,798,700	42,042,696	2,756,004	...	40,988,665
...	177,000	...	177,000	...	177,000	...	...
...	10,000,001	...	10,000,001	...	10,000,001	...	...
39,166,000	10,177,001	5,632,700	54,975,701	42,042,696	12,933,005	...	40,988,665

Housing and homelessness

Contributions to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to support activities to help alleviate and prevent homelessness across Canada and to carry out research on homelessness to help communities better understand and more effectively address homelessness issues

108,400,000	23,919,652	(3,000,000)	129,319,652	86,030,489	43,289,163	...	149,591,048
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Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	Items not required for the current year	...	...	7,216,912
...	108,400,000	23,919,652	129,319,652	86,030,489	43,289,163	...	156,807,960
...	1,113,881,000	(8,649,053)	1,091,061,155	954,483,658	136,577,497	...	971,059,799
Total—Contributions							
Other transfer payments							
Social investment							
Payments to provinces and territories under the multilateral framework for labour market agreements for persons with disabilities							
...	222,000,000	...	222,000,000	218,251,612	3,748,388	...	218,194,171
Ministry Summary by Program							
Activity							
...	...	656,750	656,750	656,750	...	...	1,479,095
...	539,356,000	38,105,356	586,603,650	535,158,777	51,444,873	...	518,616,903
...	1,081,939,000	(38,432,285)	1,054,210,715	1,028,950,472	25,260,243	...	901,773,898
...	157,713,000	(4,256,750)	153,456,250	81,764,826	71,691,424	...	38,565,117
...	3,858,000	(1,820)	3,856,180	2,596,779	1,259,401	...	2,655,365
...	32,353,941,000	(76,223,111)	32,266,637,890	32,248,150,494	18,487,396	...	30,569,616,642
...	2,460,000,000	14,298,326	2,474,298,326	2,474,298,326	...	...	2,434,358,907
...	109,300,000	25,069,139	131,369,139	86,511,381	44,857,758	...	157,655,950
...	...	142,250	142,250	142,250	...	...	3,654,750
...	36,706,107,000	33,835,434	36,671,231,150	36,458,230,055	213,001,095	...	34,628,376,627
Total Ministry							

(S) Statutory transfer payment.

(1) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the previous year
\$	\$	\$
Department Budgetary (responsible revenues)		
Policy, research and communication		
Recoverable expenditures on behalf of the Canada Pension Plan	6,573,615	...
Recoverable expenditures from the Employment Insurance Account	159,801,115	160,376,000
	166,374,730	160,376,000
Labour market		
Recoverable expenditures from the Employment Insurance Account	33,245,316	32,202,000
	33,245,316	32,202,000
Learning		
Recoverable expenditures from the Employment Insurance Account	28,041,416	32,969,000
	28,041,416	32,969,000
Workplace skills		
Recoverable expenditures from the Employment Insurance Account	47,579,318	48,001,000
	47,579,318	48,001,000
Labour		
Amounts recoverable from Crown agencies and other government departments regarding payments of injury compensation benefits	97,045,541	87,677,954
	97,045,541	87,677,954
Social investment		
Recoverable expenditures on behalf of the Canada Pension Plan	51,707,280	41,721,084
	51,707,280	41,721,084
Integrity		
Recoverable expenditures on behalf of the Canada Pension Plan	140,981,914	121,057,000
Recoverable expenditures from the Employment Insurance Account	666,092,790	558,174,000
	666,092,790	558,174,000
Seamless, citizen-centred service		
Recoverable expenditures on behalf of the Canada Pension Plan	63,534,322	98,892,000
Recoverable expenditures from the Employment Insurance Account	217,088,208	234,744,000
Recoverable from other departments or other programs within a department for general administrative services	5,000,000	2,978,170
	285,622,530	333,636,000
Total budgetary	1,734,307,859	1,638,968,038
Non-budgetary (responsible receipts)		
Settlement of loans with cash	...	795,240,138
Settlement of other advances with cash	...	29,774
Total non-budgetary	...	795,269,912
Total Department—Budgetary Non-budgetary	1,734,307,859 ...	1,638,968,038 795,269,912
Canadian Centre for Occupational Health and Safety		
Budgetary (responsible revenues)		
Occupational health and safety information development, delivery services and tripartite collaboration	4,300,000	3,876,517
	4,300,000	3,876,517
Total Agency—Budgetary	4,300,000	3,876,517
Total Ministry—Budgetary Non-budgetary	1,738,607,859	1,642,844,555 795,269,912

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Other revenues—				
Return on investments—				
Cash and accounts receivable—				
Interest on bank deposits	290,496		210,663	7,905
Other accounts—				67,831
Interest on Canada student loans	575,884,246	497,420,725		75,736
	576,174,742	497,631,388		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	24,285,406	8,789,619		869
Adjustments to prior year's payables	9,046,011	8,633,224		96
	33,331,417	17,422,843		
Total Agency	6,049,391	2,433,805		76,701
Canada Mortgage and Housing Corporation				
Other revenues—				
Return on investments—				
Loans, investments and advances—				
Canada Mortgage and Housing Corporation—Interest	4,762	5,917		412,270,896
Sundries	10	191,249		
	4,772	197,166		
Miscellaneous revenues—				
Net profits under <i>National Housing Act</i>	6,054,163	2,630,971		5,661,969
Other third party recoveries				5,858,322
Deferred revenues				5,933,031
				17,453,322
Total Agency	429,724,218	444,830,963		429,586,375
Canadian Centre for Occupational Health and Safety				
Other revenues—				
Sales of goods and services—				
Sales of goods and information products				3,977,923
Other fees and charges—				(13,505)
Deferred revenues				(968)
Total Agency	3,964,418	3,965,766		3,966,734
Ministry Summary				
Other revenues—				
Return on investments—				
Refunds of previous years' expenditures				988,445,638
Sales of goods and services				33,537,013
Proceeds from the disposal of surplus Crown assets				10,019,559
Miscellaneous revenues				79,473
				182,781,739
Total Ministry	1,214,663,422	1,116,304,228		927,217,763
Total Department	780,968,047	667,430,798		17,498,579
				6,597,606
				111,335
				164,878,945

SECTION 15

2007-2008

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Polar Commission

First Nations Statistical Institute

Indian Specific Claims Commission

Office of Indian Residential Schools Resolution of Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	15.2
Ministry summary	15.5
Program activity	15.10
Transfer payments	15.12
Details of spendable amounts	15.20
Revenues	15.20

Department

Strategic Outcome

The Government – Good governance, effective institutions and cooperative relationships for First Nations, Inuit and Northerners.

Program Activity Descriptions

Governance and institutions of Government

Fostering stronger governance and institutions of Government through supporting legislative initiatives, programs and policies, and administrative mechanisms that foster stable, legitimate and effective First Nations and Inuit governments that are culturally relevant, provide efficient delivery of services and are accountable to their citizens.

Co-operative relationships

Building co-operative and productive intergovernmental and treaty relationships with First Nations and Inuit to optimize the pursuit and attainment of shared objectives; the reconciliation of Aboriginal and other interests through researching, assessing, negotiating and implementing claims and self-government agreements; the furthering of common understanding regarding the historic treaty relationship; and developing legislative and administrative arrangements that reflect evolving governance capacities and relations.

Claims settlements

Payments for the settlement of special, specific and comprehensive claims.

Northern governance

Supports strengthening northern governments through devolution of province-like responsibilities, effective intergovernmental mechanisms and management of strategic issues, as well as strengthened intergovernment-

mental cooperation internationally on circumpolar issues.

Strategic Outcome

The People – Strengthened individual and family well-being for First Nations, Inuit and Northerners.

Program Activity Descriptions

Managing individual affairs

Professionally managing individual First Nations' affairs to ensure that the Minister's responsibilities under the *Indian Act* for trust funds, membership and estates are properly exercised.

Education

Supports the provision of: elementary/secondary education services consistent with provincial programs and standards, contributing to increased levels of educational attainment and improved employability for First Nations and Inuit students; special education directed to improve the quality of education and level of support services for eligible students with special needs that are reasonably comparable with provincial levels of support services; and financial support for status Indians to participate in post-secondary education studies to increase levels of participation, achievements and employability.

Social development

Supports the provision of: income assistance to meet basic needs for food, clothing and shelter to ensure the safety and well-being of individuals and families consistent with provincial programs and standards; First Nations child and family services to improve their well-being and security; assisted living for social support services of a non-medical nature such as in-home care, short term respite care, foster care and institutional care to improve their well-being and security; Family violence program to improve safety and secu-

ity, particularly of women and children at-risk; National Child Benefit Re-investment to support low-income families with children to help prevent or reduce the depth of child poverty; and other social services to build capacity for First Nations to assume responsibility for, and jurisdiction over social development through policy development, program design and service delivery, to build self-reliant, sustainable, healthy and stable First Nation communities.

Healthy northern communities

Supports improvements in the health and well-being of Northerners through grants for hospital and physician services for Indian and Inuit residents in the Northwest Territories and Nunavut, the transportation of nutritious perishable foods and other essential items to isolated northern communities at reduced rates, the conduct of research into the sources and effects of contaminants on the Arctic food chain and initiatives to assist Northerners deal with broad issues such as the impacts of climate change.

Strategic Outcome

The Land – Sustainable use of lands and resources by First Nations, Inuit and Northerners.

Program Activity Descriptions

Clarity of title to land and resources

This activity includes: additions to reserve; ensuring clarity of title to facilitate future land transactions through surveys, negotiated agreements; and implementing land transfers under specific and comprehensive claims.

Responsible federal stewardship

This activity includes: discharging federal responsibilities to First Nations, such as under the *Indian Act* and the *Indian Oil and Gas Act* and associated regulations; discharging responsibilities and coordinating with

other government departments with similar responsibilities, such as Environment Canada; remediated contaminated sites under federal jurisdiction; and collecting and managing Indian monies from land and resources activities.

First Nations governance over land, resources and the environment

This activity includes: supporting First Nations in the development of professional and institutional capacity, including working with emerging First Nations' institutions and professional associations; supporting the development of sectoral self-government options and agreements; and working with First Nations to implement such agreements, for instance working jointly with the Lands Advisory Board to implement the *First Nations Land Management Act*.

Northern land and resources

Supports the sustainable development of the North's natural resources, emphasizing improved environmental management and stewardship, including the clean-up of contaminated sites, expanding the knowledge base for sound decision-making and improving the effectiveness of the northern regulatory environment.

Strategic Outcome

The Economy – Aboriginal people and Northerners close the economic gap.

Program Activity Descriptions

Economic and employment opportunities for Aboriginal people

Supports the expansion of economic and employment opportunities for Aboriginal peoples in both the public and private sectors. Supports and promotes goods and services contracting opportunities for Aboriginal businesses.

Economic development

Economic development programs facilitate economic development opportunities and the development/implementation of economic development strategies.

Community infrastructure

Supports the provision of funding for the acquisition, construction, operation and maintenance of: community facilities such as roads, bridges, water and sewer, and administration offices; education facilities, such as schools and teacherages; remediation of contaminated sites on reserve; and on-reserve housing.

Northern economy

Supports sustainable economic growth of the territorial economies through investments in innovation and knowledge and regional development programming, advocacy and activities, which lead to Northerners participating and benefiting from resource development.

Strategic Outcome

Office of the Federal Interlocutor – Promoting collaborative engagement of government and stakeholders, resulting in demonstrative improvement in socio-economic conditions of Métis, non-status Indians, and urban Aboriginal conditions.

Program Activity Descriptions

Co-operative relations

Supports strengthening of effective interdepartmental and intergovernmental (federal/provincial/territorial/municipal) relations; pursue cooperative relations with Métis, non-status, off-reserve and urban aboriginal organizations to optimize the pursuit and attainment of shared objectives; proactive management of strategic issues related to Métis, non-status Indians and urban Aboriginal people.

Canadian Polar Commission

Strategic Outcome

Increased Canadian polar knowledge.

Program Activity Descriptions

Research facilitation and communication

Research facilitation and communication.

First Nations Statistical Institute

Strategic Outcome

First Nations, governments and other interested parties will have accurate, and relevant statistical information and analysis on the fiscal, economic and social conditions of First Nations.

Program Activity Descriptions

Data gathering and analysis

Provide statistics and analysis on the socio-economic conditions of Indians, First Nations, Aboriginal groups, and others residing on reserve or Aboriginal lands.

Sound quality and practices

Promote the quality, coherence and compatibility of First Nations statistics with accepted standards through collaboration with First Nations and other organizations, and build statistical capacity within First Nation governments.

Outreach

Work with, and provide advice to, federal departments and agencies and provincial departments and agencies on First Nation statistics.

Indian Specific Claims Commission**Strategic Outcome**

Fair resolution of specific claims.

Program Activity Descriptions*Conduct inquiries and provide mediation services*

The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria proposed by Government in negotiating the settlement of their claim. As well as conducting formal inquiries, the Commission, at the request of the Government and First Nation, provides or arranges, such mediation services as may in their opinion assist them to reach an agreement in respect of any matter relating to an Indian specific claim.

Program Activity Descriptions*Claims resolution*

To centralize and focus federal efforts to resolve claims associated with the operation of the former Indian residential school system in the most expeditious way possible.

Office of Indian Residential Schools Resolution of Canada**Strategic Outcome**

Reconciliation between Indian residential school survivors and the Government of Canada.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		
	Main Estimates	Supplementary Estimates			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
Department							
1							
	647,484,000	...	647,484,000	Operating expenditures			
1a	...	...	...	Transfer of \$11,881,171 from Industry Vote 1			
1b	...	13,990,992	13,990,992	Transfer of \$202,260 from Public Works and Government Services Vote 1, \$33,600 from Western Economic Diversification Vote 1, \$28,312 from Atlantic Canada Opportunities Agency Vote 1, and \$10,828 from Human Resources and Skills Development Vote 1			
	...	10,126,147	10,126,147	Transfer from: Vote 1 (Atlantic Canada Opportunities Agency)			
	...	...	28,312	Vote 1 (Human Resources and Skills Development)			
	...	...	10,828	Vote 1 (Industry)			
	...	11,881,171	11,881,171	Vote 1 (Public Works and Government Services)			
	...	...	202,260	Vote 1 (Western Economic Diversification)			
	...	...	33,600	TB Vote 10 ⁽¹⁾			
	...	...	470,650	TB Vote 15 ⁽¹⁾			
	...	...	4,585,000	TB Vote 22 ⁽¹⁾			
	...	...	30,420,047	TB Vote 23 ⁽¹⁾			
	...	...	7,665,646	Transfer to: Vote 1 (Environment)			
	...	...	(687,000)	Vote 5 (Environment)			
	...	...	(233,000)	Vote 35 (Treasury Board)			
	...	...	(36,919)				
	647,484,000	24,117,139	54,340,595	Total—Vote 1	671,435,407	54,506,327	649,858,008
Capital expenditures							
5	22,135,000	...	22,135,000	Transfer to Vote 10			
	...	...	(20,925,000)				
	22,135,000	...	(20,925,000)	Total—Vote 5	832,815	377,185	7,633,236
10	5,308,772,900	...	5,308,772,900	Grants and contributions			
10a	...	...	...	Transfer of \$37,250,000 from Industry Vote 10, \$7,506,000 from Transport Vote 55, \$1,920,615 from Canadian Heritage Vote 5, and \$488,387 from Health Vote 5			
10b	...	105,212,430	105,212,430	Transfer of \$20,925,000 from Indian Affairs and Northern Development Vote 5, \$1,285,000 from Indian Affairs and Northern Development Vote 25, \$135,652 from Canadian Heritage Vote 5, \$30,000 from Canadian Heritage Vote 1, and \$137,700 from National Defence Vote 1			
	...	858,021,259	858,021,259				

Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	30,000		Transfer from: Vote 1 (Canadian Heritage)			
...	...	...	137,700		Vote 1 (National Defence)			
...	...	...	20,925,000		Vote 5			
...	...	...	2,076,267		Vote 5 (Canadian Heritage)			
...	...	...	488,387		Vote 5 (Health)			
...	...	...	37,250,000		Vote 10 (Industry)			
...	...	...	1,285,000		Vote 25			
...	...	...	7,506,000		Vote 55 (Transport)			
...	...	...	(112,000)		Transfer to: Vote 5 (Canadian Heritage)			
...	...	...	(25,000)		Vote 10 (Foreign Affairs and International Trade)			
...	...	...	(230,000)		Vote 25 (Environment)			
...	5,308,772,900	963,233,689	69,331,354		Total—Vote 10	6,330,778,398	10,559,545	5,124,136,207
...	27,600,000	...	...	15	Payments to Canada Post Corporation			
...	...	20,000,000	...	15a	Payments to Canada Post Corporation			
...	27,600,000	20,000,000	...		Total—Vote 15	43,987,203	3,612,797	39,311,162
...	9,336,000	...	...	20	Office of the Federal Interlocutor for Métis and non-status Indians—Operating expenditures			
...	...	1	...	20a	Office of the Federal Interlocutor for Métis and non-status Indians—Transfer of \$242,105 from Canadian Heritage Vote 1			
...	...	...	242,105		Transfer from: Vote 1 (Canadian Heritage)			
...	...	...	114,195		TB Vote 22 (1)			
...	9,336,000	1	356,300		Total—Vote 20	7,531,366	2,160,935	7,443,408
...	23,599,000	...	...	25	Office of the Federal Interlocutor for Métis and non-status Indians—Contributions			
...	...	1	...	25a	Office of the Federal Interlocutor for Métis and non-status Indians—Transfer of \$4,934,750 from Canadian Heritage Vote 5			
...	...	...	4,934,750		Transfer from Vote 5 (Canadian Heritage)			
...	...	...	(1,285,000)		Transfer to Vote 10			
...	23,599,000	1	3,649,750		Total—Vote 25	27,106,989	141,762	29,151,300
...	74,522	...	(200)	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance			
...	...	...	74,322	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act)	74,322	...	72,922
...	15,000	...	(15,000)			...	...	...

Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
5,000,000	...	...	5,000,000	L81a	...	...	5,000,000	...
60,373,519	74,503,000	...	134,876,519	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000 (<i>Appropriation Act No. 4, 1969</i>) (Net)	53,088,696	21,414,304	60,373,519	44,829,397
33,106,635	6,234,167,422	93,320,563	7,372,034,338	Total non-budgetary	7,268,727,663	71,369,257	31,937,418	6,086,237,701
60,373,519	74,503,000	...	134,876,519	Total Department—Budgetary	53,088,696	21,414,304	60,373,519	44,829,397
...	913,000	...	913,000	Canadian Polar Commission	...	...	...	...
...	...	8,000	8,000	Program expenditures	...	...	...	...
...	...	28,783	28,783	Transfer from: TB Vote 15 (1)	...	...	...	...
...	...	...	...	TB Vote 22 (1)	...	...	...	...
...	913,000	36,783	949,783	Total—Vote 40	914,195	35,588	...	935,982
...	71,000	(4,850)	66,150	Contributions to employee benefit plans	66,150	...	...	68,014
...	984,000	31,933	1,015,933	Total Agency—Budgetary	980,345	35,588	...	1,003,996
...	4,888,000	...	4,888,000	First Nations Statistical Institute	...	4,888,000	...	...
...	...	...	...	Payments to the First Nations Statistical Institute for operating expenditures	...	...	...	...
...	4,888,000	...	4,888,000	Total Agency—Budgetary	...	4,888,000	...	...
...	6,136,000	...	6,136,000	Indian Specific Claims Commission	...	...	...	...
...	...	67,000	67,000	Program expenditures	...	...	...	...
...	...	252,150	252,150	Transfer from: TB Vote 15 (1)	...	...	...	...
...	...	21,163	21,163	TB Vote 22 (1)	...	...	...	...
...	6,136,000	340,313	6,476,313	TB Vote 23 (1)	...	...	...	...
...	...	...	...	Total—Vote 50	5,560,836	915,477	...	5,935,337
...	597,000	(51,507)	545,493	Contributions to employee benefit plans	545,493	...	...	597,819
...	...	11	11	Spending of proceeds from the disposal of surplus Crown assets	11	...	...	600
...	6,733,000	288,817	7,021,817	Total Agency—Budgetary	6,106,340	915,477	...	6,533,756

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(I) Treasury Board Vote 10—Government-wide initiatives.
(1) Treasury Board Vote 15—Compensation adjustments.
Treasury Board Vote 22—Operating budget carry forward.
Treasury Board Vote 23—Paylist requirements.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$
Department																		
Governance and institutions of Government	50,648,139	47,534,521		10,684	10,684		600,653,120	600,651,964		...	...		...	...		651,311,943	648,197,169	
Co-operative relationships—Budgetary	88,048,766	72,755,657		4,020	4,020		75,254,807	75,254,695		...	...		...	...		163,307,593	148,014,372	
Claims settlements	36,894,640	32,820,326		...	...		1,322,333,257	1,322,149,455		...	...		...	...		86,359,363	53,088,696	
Northern governance	12,426,851	4,822,568		1,019,094	641,909		1,329,037	1,329,037		...	...		...	...		1,360,246,991	1,355,611,690	
Managing individual affairs	15,769,364	11,225,537		413	413		8,159,683	7,648,539		...	...		...	...		13,756,057	6,151,774	
Education	129,301,386	122,778,033		27,970	27,970		1,612,805,821	1,611,919,747		...	...		...	...		23,929,469	18,874,489	
Social development	98,725,588	95,062,179		23,495	23,495		1,421,862,927	1,421,799,210		...	...		...	...		1,742,135,177	1,734,725,750	
Healthy northern communities	54,338,934	54,338,934		1,481	1,481		53,076,889	52,169,221		...	...		...	...		1,520,612,010	1,516,884,884	
Clarity of title to land and resources	7,291,937	7,291,937		82,903	82,903		4,986,160	3,080,572		...	...		...	...		107,417,304	106,509,636	
Responsible federal stewardship	32,771,314	32,771,314		11,600	11,600		59,424,787	53,871,632		...	...		...	...		12,361,000	10,455,412	
First Nations governance over land, resources and the environment	22,213,966	5,669,669		603	603		9,659,111	9,659,111		...	...		...	...		92,207,701	86,654,546	
Northern land and resources	174,286,148	150,176,774		3,163	3,163		29,640,666	29,640,666		...	...		...	...		31,873,680	15,329,383	
Economic and employment opportunities for Aboriginal people	1,362,404	981,554		21	21		171,539	171,539		...	...		...	...		203,929,977	179,820,603	
Economic development—Budgetary	25,923,580	25,923,580		2,105	2,105		127,057,838	127,057,838		...	...		...	...		1,533,964	1,153,114	
Non-budgetary	102,424,104	102,424,104		...	...		1,123,569,607	1,123,464,994		...	...		...	...		152,983,523	152,983,523	
Community infrastructure	5,411,395	3,405,268		21,221	21,221		20,776,476	20,333,959		...	...		...	...		48,517,156	48,517,156	
Northern economy	14,975,347	10,603,725		603	603		27,248,750	27,106,989		...	...		...	...		1,226,014,932	1,225,910,319	
Co-operative relations	...	...		...	...		...	...		...	...		...	...		26,188,326	23,739,682	
Total Department—Budgetary	872,813,863	780,585,680		1,210,000	832,815		6,498,010,475	6,487,309,168		...	...		...	...		42,224,700	37,711,317	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		7,372,034,338	7,268,727,663	
Canadian Polar Commission	...	...		...	...		...	...		...	...		...	...		134,876,519	134,876,519	
Research facilitation and communication	1,005,933	970,345		...	...		10,000	10,000		...	...		...	...		1,015,933	980,345	
Total Agency—Budgetary	1,005,933	970,345		...	...		10,000	10,000		...	...		...	...		1,015,933	980,345	

First Nations Statistical Institute— Budgetary	4,888,000	...	...	...	...	...	...	...	...	4,888,000	...
Indian Specific Claims Commission											
Conduct inquiries and provide mediation services	7,021,817	6,106,340	...	...	...	...	...	...	...	7,021,817	6,106,340
Total Agency—Budgetary	7,021,817	6,106,340	...	...	...	...	...	...	...	7,021,817	6,106,340
Office of Indian Residential Schools Resolution of Canada											
Claims resolution	464,122,336	388,866,448	...	...	159,000,000	130,997,368	...	...	...	623,122,336	519,863,816
Total Agency—Budgetary	464,122,336	388,866,448	...	...	159,000,000	130,997,368	...	...	...	623,122,336	519,863,816
Total Ministry— Budgetary	1,349,851,949	1,176,528,813	1,210,000	832,815	6,657,020,475	6,618,316,536	...	...	...	8,008,082,424	7,795,678,164
Non-budgetary	...	...	...	...	...	...	...	...	134,876,519	53,088,696	53,088,696

Transfer Payments

Available from previous years	Source of authorities			Department	Disposition of authorities				
	As shown in				Used in the current year	Variance	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				\$	\$	
\$	\$	\$	\$		\$	\$	\$	\$	\$
				Grants					
...	227,843,000	...	(86,848,936)	Governance and institutions of Government	140,994,064	...	...	...	140,692,149
...	45,096,000	1,830,625	(1,191,508)	Grant for band support funding	45,735,116	1	...	...	43,912,907
...	74,415,000	...	(2,413,593)	Payments to Yukon First Nations pursuant to individual self-government agreements	72,001,407	...	...	...	68,210,324
...	4,124,000	...	...	Payments to self-governing aboriginal organizations, pursuant to comprehensive land claims agreements, self-government agreements or treaty legislation	4,123,249	751	...	...	4,003,155
...	4,245,000	...	...	Grant to the Westbank First Nation to support the implementation of the Westbank First Nation Self-Government Agreement	4,244,564	436	...	...	4,159,866
...	9,075,000	...	...	Grants to the Sechelt Indian Band pursuant to the <i>Sechelt Indian Band Self-Government Act</i>	9,075,000	...	...	...	8,896,700
...	387,000	...	...	Grant to the Miawpukek Indian Band to support designed programs	386,507	493	...	...	371,668
...	850,000	...	...	Grants to support First Nations, Inuit, tribal councils, organizations or other levels of government for the implementation activities as stipulated in the various agreements	850,000	...	...	...	...
...	300,000	...	...	Grant to the First Nations Finance Authority pursuant to the <i>First Nations Fiscal and Statistical Management Act</i>	300,000	...	...	...	300,000
...	366,335,000	1,830,625	(90,454,037)	Grants to British Columbia Indian bands in lieu of a per capita annuity	277,709,907	1,681	...	...	270,546,769
...	5,608,000	...	...	Co-operative relationships	5,607,890	110	...	...	5,576,793
...	307,144,000	(231,505,536)	(4,273,338)	Grants to representative status Indian organizations to support their administration	71,365,126	...	...	...	44,919,136
...	110,040,000	6,088,888	(27,141,135)	Claims settlements	88,987,753	...	...	...	137,609,499
...	17,987,000	...	21,018,345	Grants to support the beneficiaries/organizations for the settlement of specific and special claims (S) Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts (S) Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the <i>Labrador Inuit Land Claims Agreement Act</i>	39,005,345	...	...	...	35,940,235

...	5,000,000	...	...	5,000,000	...	10,000,000
Grant to the Deh Cho First Nations under the out-of-court settlement agreement						
...
...	5,000,000	...	...	...	...	...
...	28,961,000	(7,558,100)	(6,578,114)	14,824,786	14,824,786	10,842,477
...	...	...	...	1,742,000	...	...
...	1,742,000	...	...	...	183,802	2,240,865
...	...	1,100,000,000	...	1,100,000,000	...	...
...	470,874,000	867,025,252	(16,974,242)	1,320,925,010	1,320,741,208	241,552,212
...	1,400,000	...	30,683	1,430,683	1,430,683	1,836,601
Managing individual affairs						
(S) Indian Annuities Treaty payments						
Education						
...	150,000	...	...	150,000	7,354	10,128
...	45,000	...	...	45,000	45,000	45,000
...	32,858,000	2,228,791	...	35,086,791	35,086,791	31,537,000
...	1,100,000	...	...	1,100,000	656,572	506,493
...	...	300,000	...	300,000	300,000	...
...	34,153,000	2,528,791	...	36,681,791	35,795,717	32,098,621
Social development						
...	10,000,000	...	(1,115,371)	8,884,629	8,820,912	8,782,876
Grants to provide income support to indigent on-reserve residents						
Healthy northern communities						
...	45,490,000	...	...	45,490,000	...	44,598,000
Grants to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit						
Clarity of title to land and resources						
...	3,500,000	...	(718,041)	2,781,959	876,371	1,302,399
...	1,085,500	500	...	1,086,000	1,086,000	1,086,000
...	...	...	...	...	...	525,000
...	136,000	...	...	136,000	31,387	11,318

Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	84,318,000	...	6,889,263	91,207,263	91,207,263	...	...	...	80,558,706
...	84,454,000	...	6,889,263	91,343,263	91,238,650	104,613	...	...	80,570,024
...	1,022,899,500	871,385,168	(102,341,745)	1,791,942,923	1,788,797,338	3,145,585	...	...	688,475,295
Total—Grants									
Contributions									
Government and institutions of Government									
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in Indian government									
...	125,090,000	4,879,376	74,066,425	204,035,801	204,036,326	(525)	...	...	200,937,440
Contributions to beneficiaries and various implementing bodies for implementing comprehensive land claim agreements									
...	57,855,000	204,095	942,597	59,001,692	59,001,692	...	...	...	55,810,547
Contributions for the purpose of consultation and policy development									
...	18,674,000	...	15,720,214	34,394,214	34,394,214	...	...	...	49,267,415
Contributions to Indian bands for land and estates management									
...	1,734,000	...	(1,734,000)	...	...	...	...	...	...
Contributions to support the building of strong governance, administrative and accountability systems									
...	15,300,000	290,000	2,121,492	17,711,492	17,711,492	...	...	...	21,292,940
Contributions to support the negotiation process for comprehensive, specific, and special claims and self-government initiatives									
...	250,000	...	(250,000)	...	...	...	...	...	...
Contributions to First Nations, their organizations, provinces and third parties for interim measures and British Columbia Treaty related measures									
...	600,000	...	(600,000)	...	...	...	...	...	150,000
Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Nunavut, Northern Quebec and Labrador in the development of their professional skills and marketing of their art									
...	458,000	...	...	458,000	458,000	...	...	...	458,000
...	9,581,000	...	(2,240,667)	7,340,333	7,340,333	...	...	...	1,150,000
...	...	...	...	...	...	...	...	...	1,001,678
Contribution to First Nations institutions for the purpose of enhancing good governance									
...
Items not required for the current year									
...	229,542,000	5,373,471	88,026,061	322,941,532	322,942,057	(525)	...	...	330,068,020
Co-operative relationships									
Contributions to support the negotiation process for comprehensive, specific, and special claims and self-government initiatives									
...	45,099,000	(237,000)	(1,320,038)	43,541,962	43,541,961	1	...	...	43,744,984
Contributions to support the building of strong governance, administrative and accountability systems									
...	9,000,000	...	4,144,874	13,144,874	13,144,874	...	...	...	12,067,475

...	750,000	...	2,193,840	2,943,840	...	2,977,463
...	6,150,000	770,000	(3,798,011)	3,121,989	...	3,961,933
...	6,200,000	(4,020,000)	110,993	2,290,993	...	1,586,235
...	150,000	...	(150,000)	...	...	...
...	1,000,000	...	(1,000,000)	...	...	...
...	750,000	...	155,634	905,633	1	1,579,954
...	...	...	411,700	411,700	...	...
...	...	...	3,285,815	3,285,815	...	...
...	...	...	...	...	...	123,245
...	69,099,000	(3,487,000)	4,034,807	69,646,805	2	66,041,289
Claims settlements						
...	...	...	1,408,247	1,408,247	...	...
Northern governance						
...	179,100	...	1,149,937	1,329,037	...	1,972,606
...	...	...	...	...	...	70,000
...	179,100	...	1,149,937	1,329,037	...	2,042,606
Managing individual affairs						
...	210,000	...	1,998,457	2,208,457	...	2,204,975
...	6,519,000	...	(1,998,457)	4,009,399	511,144	3,453,983
...	6,729,000	...	...	6,217,856	511,144	5,658,958
Education						
...	1,424,255,000	...	37,087,333	1,461,342,333	...	1,429,142,881
...	817,000	...	...	817,000	...	817,000
...	103,100,000	...	(784,488)	102,315,512	...	96,432,860
...	...	8,300,000	3,349,185	11,649,185	...	5,857,928
...	...	...	...	...	...	390,000
...	1,528,172,000	8,300,000	39,652,030	1,576,124,030	...	1,532,640,669

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities		
\$	As shown in	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	1,310,408,000	23,400,000	1,412,874,451	1,412,874,451	...	1,330,766,712
...	...	...	103,847	103,847	...	...
...	1,310,408,000	23,400,000	1,412,874,451	1,412,978,298	...	1,330,781,118
Social development						
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in social development						
...	...	79,066,451	1,412,874,451	1,412,874,451	...	1,330,766,712
...	...	103,847	103,847	103,847	...	...
...	...	...	...	...	...	14,406
...	1,310,408,000	23,400,000	1,412,874,451	1,412,978,298	...	1,330,781,118
Healthy northern communities						
Contribution for promoting the safe use, development, conservation and protection of the North's natural resources						
...	7,829,000	3,117,814	6,310,169	6,310,169	...	4,112,271
...	80,000	...	80,000	80,000	...	80,000
...	...	1,214,521	1,196,720	289,052	907,668	...
...	...	...	...	...	...	30,000
...	7,909,000	4,332,335	7,586,889	6,679,221	907,668	4,222,271
Clarity of title to land and resources						
Contributions to Indian bands for land and estates management						
...	...	1,059,201	1,059,201	1,059,201	...	766,330
...	...	1,055,000	1,055,000	1,055,000	...	160,000
...	...	90,000	90,000	90,000	...	45,819
...	...	2,204,201	2,204,201	2,204,201	...	972,149
Responsible federal stewardship						
Contributions to First Nations for the management of contaminated sites						
...	10,950,000	11,882,201	22,739,901	17,186,746	5,553,155	21,483,383
...	6,805,000	270,160	12,186,096	12,186,096	...	11,936,554
...	9,696,000	25,086,000	18,915,318	18,915,318	...	47,277,110
...	...	1,229,500	1,229,500	1,229,500	...	1,404,315
...	...	1,105,740	1,105,740	1,105,740	...	861,712

...	...	329,214	329,214	...	...	114,000
Contribution for promoting the safe use, development, conservation and protection of the North's natural resources	...	...	329,214	...	...	...
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in economic development	...	2,919,018	2,919,018	...	...	3,143,478
Items not required for the current year	...	...	...	...	...	598,378
...	27,451,000	37,238,361	(5,204,574)	59,424,787	53,871,632	86,818,930
First Nations governance over land, resources and the environment	...	...	...	...	5,553,155	...
Contributions to implement the <i>First Nations Land Management Act</i>	13,600,000	...	(3,965,889)	9,634,111	9,634,111	9,409,557
Contributions to Indian bands for land and estates management	4,396,000	...	(4,396,000)	...	...	...
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in economic development	...	...	25,000	25,000	25,000	100,000
...	17,996,000	...	(8,336,889)	9,659,111	9,659,111	9,509,557
Northern land and resources	...	...	...	...	...	...
Contribution for promoting the safe use, development, conservation and protection of the North's natural resources	16,587,100	(179,957)	9,502,673	25,909,816	25,909,816	24,393,985
Contributions to First Nations, their organizations, provinces and third parties for interim measures and British Columbia Treaty related measures	679,000	...	(679,000)	...	...	...
Contribution for promoting the political, social and scientific development of Canada's three territories	...	...	2,559,900	2,559,900	2,559,900	3,456,460
Contribution for promoting regional development in Canada's three territories	...	...	70,000	70,000	70,000	45,450
Contributions to Indian bands for land and estates management	...	...	14,950	14,950	14,950	...
...	17,266,100	(179,957)	11,468,523	28,554,666	28,554,666	27,895,895
Economic and employment opportunities for Aboriginal people	...	...	...	...	...	...
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in economic development	...	...	171,539	171,539	171,539	858,400
Economic development	...	...	...	...	...	...
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in economic development	109,587,000	(1,180,000)	(18,885,252)	89,521,748	89,521,748	101,019,596
Contributions under the Aboriginal business Canada program	...	...	37,536,090	37,536,090	37,536,090	21,962,658
Items not required for the current year	...	...	...	...	...	613,390
...	109,587,000	(1,180,000)	18,650,838	127,057,838	127,057,838	123,595,644
Community infrastructure	...	...	...	...	...	...
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in capital facilities and maintenance	1,068,505,000	24,140,700	(60,419,356)	1,032,226,344	1,032,226,344	1,068,999,570

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$
...	1,068,505,000	24,140,700	(60,419,356)	1,032,226,344	...	...	1,291,306
...	...	...	...	...	...	...	1,070,290,876
...	22,457,200	(500)	(1,680,224)	20,776,476	20,333,959	442,517	19,635,865
...	...	...	...	...	...	...	15,000
...	22,457,200	(500)	(1,680,224)	20,776,476	20,333,959	442,517	19,650,865
...	13,504,000	...	1,160,381	14,664,381	14,664,381	...	15,622,489
...	10,095,000	...	(1,399,433)	8,695,567	8,553,806	141,761	13,528,811
...	...	...	3,888,802	3,888,802	3,888,802	...	...
...	23,599,000	...	3,649,750	27,248,750	27,106,989	141,761	29,151,300
...	4,438,899,400	97,937,410	169,230,742	4,706,067,552	4,698,511,830	7,555,722	4,640,198,547
Departmental Summary by Program Activity							
...	595,877,000	7,204,096	(2,427,976)	600,653,120	600,651,964	1,156	600,614,789
...	74,707,000	(3,487,000)	4,034,807	75,254,807	75,254,695	112	71,618,082
...	470,874,000	867,025,252	(15,565,995)	1,322,333,257	1,322,149,455	183,802	241,552,212
...	179,100	...	1,149,937	1,329,037	1,329,037	...	2,042,606
...	8,129,000	...	30,683	8,159,683	7,648,539	511,144	7,495,559
...	1,562,325,000	10,828,791	39,652,030	1,612,805,821	1,611,919,747	886,074	1,564,739,290
...	1,320,408,000	23,400,000	78,054,927	1,421,862,927	1,421,799,210	63,717	1,339,563,994
...	53,399,000	4,332,335	(4,654,446)	53,076,889	52,169,221	907,668	48,820,271
...	3,500,000	...	1,486,160	4,986,160	3,080,572	1,905,588	2,274,548
...	27,351,000	37,238,361	(5,264,574)	59,424,787	53,871,632	5,553,155	86,818,930
...	17,996,000	...	(8,336,889)	9,659,111	9,659,111	...	9,509,557
...	18,351,600	(179,457)	11,468,523	29,640,666	29,640,666	...	28,981,895
...	...	...	171,539	171,539	171,539	...	858,400
...	109,587,000	(1,180,000)	18,650,838	127,057,838	127,057,838	...	124,120,644
...	1,152,959,000	24,140,700	(53,530,093)	1,123,569,607	1,123,464,994	104,613	1,150,860,900
...	22,457,200	(500)	(1,680,224)	20,776,476	20,333,959	442,517	19,650,865
...	23,599,000	...	3,649,750	27,248,750	27,106,989	141,761	29,151,300
...	5,461,798,900	969,322,578	66,888,997	6,498,010,475	6,487,309,168	10,701,307	5,328,673,842

Canadian Polar Commission

Contributions

Research facilities and communication
Contributions to individuals, organizations, associations and
institutions to support research and activities relating to
the polar regions

...	10,000	...	10,000	...	10,000	...	10,000
...	10,000	...	10,000	...	10,000	...	10,000

Office of Indian Residential Schools Resolution

of Canada

Grants

Claims resolution
Grant for the Aboriginal Healing Foundation to deliver
the Healing Strategy

...	125,000,000	...	125,000,000	...	100,000,000	25,000,000	...
-----	-------------	-----	-------------	-----	-------------	------------	-----

Contributions

Claims resolution
Contributions for Groups of Indian Residential
Schools survivors who wish to resolve their
claim as a group under the Independent
Assessment Process
Contributions for former students, their families,
communities and groups of individuals for the
purpose of facilitating regional or national
Commemoration projects that address the
Indian Residential Schools experience and
provide the opportunity to share the initia-
tive with family and community
Contributions for eligible Aboriginal or other
recipients for the purpose of providing
advocacy and public education on a
diverse range of issues related to the
Indian Residential Schools Settlement
Agreement
Aboriginal Healing Foundation
Items not required for the current year

...	1,000,000	...	1,000,000	...	...	1,000,000	...
...	2,000,000	...	2,000,000	...	...	2,000,000	...
...	6,000,000	...	6,000,000	...	5,997,368	2,632	...
...	25,000,000	...	25,000,000	...	25,000,000	...	...
...	...	...	...	...	...	...	5,837,085
...	9,000,000	25,000,000	34,000,000	...	30,997,368	3,002,632	5,837,085

Total—Contributions

...	134,000,000	25,000,000	159,000,000	...	130,997,368	28,002,632	5,837,085
...	5,595,808,900	994,322,578	66,888,997	6,657,020,475	6,618,316,536	38,703,939	5,334,520,927

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	\$		\$	
	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year	\$
Non-budgetary (respendable receipts)				
Economic development	4,873	
Total Ministry—Non-budgetary	4,873	

Revenues

Department	\$		\$	
	Current year	Previous year	Current year	Previous year
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Indian economic development fund	2,357		413,019	
Council for Yukon First Nations—Elders	577,383		653,314	
Native claimants	5,847,065		6,481,212	
First Nations in British Columbia	3,319,697		3,127,960	
Inuit loan fund	4,419		4,556	
Other accounts—				
Indian housing assistance fund—				
On-reserve housing—Interest on guaranteed loans	1,987,592		1,408,053	
Stoney Band perpetual loan	11,688		11,688	
Esso Ltd—Norman Wells Project profits	115,779,997		123,252,693	
	127,530,198		135,352,495	
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	33,616,672		31,953,501	
Adjustments to prior year's payables—				
Operation and maintenance	2,558,447		7,067,670	
	36,175,119		39,021,171	
Sales of goods and services—				
Rights and privileges—				
Canada mining—				
Licences	14,783		17,652	
Royalties	63,593,632		18,703,146	
Land, building and machinery rentals	278,258		138,895	
Oil and gas royalties	23,644,282		15,429,936	
Quarrying royalties	412,501		144,076	
	87,943,456		34,433,705	
Services of a non-regulatory nature	74,347		77,894	
	88,017,803		34,511,599	
Proceeds from the disposal of surplus Crown assets	173,939		1,339,015	
Miscellaneous revenues—				
Treaty land entitlement (Saskatchewan)	...		6,600,894	
Sundries	33,051,773		31,462,486	
	33,051,773		38,063,380	
Total Department	284,948,832		248,287,660	

	Current year	Previous year
	\$	\$
Indian Specific Claims Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	82	23,410
Adjustments to prior year's payables	45,920	4,290
	46,002	27,700
Proceeds from the disposal of surplus Crown assets	11	559
Miscellaneous revenues	16,246	...
Total Agency	62,259	28,259
Office of Indian Residential Schools Resolution of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	256,362	119,476
Adjustments to prior year's payables	132	...
	256,494	119,476
Miscellaneous revenues	4,158	446
Total Agency	260,652	119,922
Ministry Summary		
Other revenues—		
Return on investments	127,530,198	135,352,495
Refunds of previous years' expenditures	36,477,615	39,168,347
Sales of goods and services	88,017,803	34,511,599
Proceeds from the disposal of surplus Crown assets	173,950	1,339,574
Miscellaneous revenues	33,072,177	38,063,826
Total Ministry	285,271,743	248,435,841

(1) Interest unless otherwise indicated.

SECTION 16

2007-2008

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Canadian Space Agency

Canadian Tourism Commission

Competition Tribunal

Copyright Board

National Research Council of Canada

Natural Sciences and Engineering

Research Council

Social Sciences and Humanities Research
Council

Standards Council of Canada

Statistics Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	16.2
Ministry summary	16.8
Program activity	16.14
Transfer payments	16.17
Details of responsible amounts	16.24
Revenues	16.24

Department	<i>Industry sector – Science and technology and innovation</i>	<i>mon entry point for business on behalf of the Government of Canada and encouragement of client-centered service delivery and design.</i>
Strategic Outcome	Development of initiatives that stimulate research and development in order to accelerate commercialization in emerging technologies and priority sectors.	<i>Industry sector – Economic development</i> Development of initiatives that support global competitiveness and sustainable economic growth in priority sectors and emerging technologies.
Program Activity Descriptions	<i>Policy sector – Marketplace</i> Development of marketplace framework policy.	<i>Spectrum, information technologies and telecommunications sector – Economic development</i> Promotes economic development by ensuring that Canadians, communities and businesses have access to reliable modern information and communications technologies infrastructure and the skills needed to fully participate in the digital economy. Enhances entrepreneurship and life-long learning by fostering the creation of advanced, enabling applications and technologies. Supports the development of a competitive information and communications technologies industry in Canada.
	<i>Operations sector – Marketplace</i> Development of instruments and compliance with the marketplace framework.	Canadian Space Agency
	<i>Spectrum, information technologies and telecommunications sector – Marketplace</i> Development of regulations, policies, procedures and standards governing Canada's spectrum and telecommunications industries and the digital economy.	Strategic Outcome Environment and sustainable development. Knowledge, innovation and economy. Sovereignty and security.
	<i>Office of consumer affairs</i> Promotion and protection of consumer interests.	Program Activity Descriptions <i>Space awareness and learning</i> The program activity objective is to further public understanding and engagement with regards to space related issues, ultimately leading to improving the scientific literacy of Canadians by carrying out a national awareness and learning initiative in support of the Canadian space program.
	<i>Competition Bureau</i> Development of and compliance with marketplace frameworks with respect to competition.	
	<i>Canadian Intellectual Property Office – Revolving Fund – Special operating agency</i> Granting of intellectual property rights and the dissemination of intellectual property information in order to accelerate Canada's economic development.	
Strategic Outcome	An innovative economy.	
Program Activity Descriptions	<i>Policy sector – Science and technology and innovation</i> Development of economic and scientific policy.	

Space based earth observation (EO)

The program activity objective is to develop and operationalize the use of space earth observation (EO) for the benefit of Canadians, especially in the fields of environment, resource and land use management, as well as security and foreign policy. In doing so, the CSA will maintain and expand Canada's leadership in earth observation technologies to obtain the timely, relevant and essential information we need to make judicious decisions about our collective future in collaboration with national and international partners that share our needs and goals.

Space science and exploration (SE)

The program activity objective is to better understand the solar system and the Universe; expand our knowledge on the constituent elements and origins of life; and strengthen a human presence in space. In doing so, the CSA will sustain and increase Canada's contribution to humankind's scientific knowledge, to the exploration of our solar system and the Universe and to the development of related technologies. This will advance supporting technologies and our fundamental and applied knowledge of chemistry, physics, and life sciences by carrying out leading-edge experiments in the unique environment of space.

Satellite communications (SC)

The program activity objective is to provide all Canadians with the means to participate in and fully benefit from the global information age. In doing so, the CSA will uphold Canada's status as a world leader in satellite communication (SC) and extend the most advanced products and services to all Canadians, everywhere.

Generic space activities in support of earth observation (EO), space science and exploration (SE) and satellite communications (SC)

Provide leadership, coordination or support to earth observation (EO), space science and exploration (SE)

and satellite communications (SC) through activities that are generic in their nature since they contribute to all three program activities.

Canadian Tourism Commission

Strategic Outcome

Maximize the contribution to the economy of Canada from the tourism sector by increasing tourism activities in Canada and contributing to the world competitiveness of the Canadian tourism industry.

Program Activity Descriptions

Information

The Information program is fundamental to the success of the Canadian Tourism Commission. From a macro perspective, the program is responsible for measuring the importance and the economic value of the amalgam of tourism-related industries that make up the Canadian tourism sector. The program also assesses the performance of the tourism sector and its impact on the Canadian economy in terms of growth in employment, flow of tourists, foreign exchange earnings, tax revenues generated and gross domestic output. This information has proved invaluable in helping the industry increase its status and credibility. The Commission also monitors worldwide developments and trends, determines if they might present challenges or opportunities, and provides advice to industry stakeholders.

From a micro perspective, the Information program helps the Canadian Tourism Commission develop and promote innovative Tourism products through the identification of new market opportunities and niche-product demands. Information also enables the Canadian Tourism Commission to improve the distribution channels through which travel products reach the consumers.

Marketing and sales

The Marketing and sales program focuses on four major geographical market segments – Canada, the United States, Europe/Latin America and Asia/Pacific – in addition to targeting tourism activities associated with meetings, conventions, and incentive travel. Marketing and sales efforts are based on four pillars: consumer; trade; media and public relations; and the Internet.

The role of marketing and sales at the Canadian Tourism Commission is to increase the awareness and interest in Canada as a four-season destination for each of these markets by: developing competitive strategic programs; building traditional and non-traditional marketing partnerships; working with industry partners to make potential tourists aware of the possibilities for travel in or to Canada; ensuring small operators gain buying power through group marketing activities; and facilitating collaboration between smaller businesses to develop coordinated marketing strategies.

Product development

The Product development program at the Canadian Tourism Commission influences the quality and quantity of diverse and competitive tourism experiences in Canada. Working directly with various stakeholders in the tourism industry, the Product development program acts as a catalyst to influence the competitiveness of market-ready product by: obtaining research on product demand and positioning; providing information to make the Canadian tourism product more competitive; encouraging small businesses to develop new products by building partnerships; and providing the venue or vehicle through which market-ready products can be developed.

Competition Tribunal

Strategic Outcome

Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction.

Program Activity Descriptions

Process cases

The Tribunal hears cases and the Registry processes the cases under Part VII.1 *Competition Tribunal Act* (deceptive marketing practices) and Part VIII *Competition Tribunal Act* (reviewable matters).

Copyright Board

Strategic Outcome

Fair decision-making to provide proper incentives for the creation and use of copyrighted works.

Program Activity Descriptions

Render decisions and issue licences

The impact of the decisions of the Board is estimated to be over \$300 million annually. The stakes are considerable both for copyright holders and for users of copyright. Consequently, interventions before the Board are thorough and sophisticated, involving expert witnesses, litigation specialists and detailed economic, business and financial studies, surveys and evidence. In rendering its decisions, the Board must consider the underlying technologies (such as the Internet, digital radio, satellite communications), the economic issues and the interests of owners and users in order to contribute, with fair and equitable decisions, to the continued growth of this component of Canada's knowledge industries. Sound tariff decisions avoid serious disruption in affected sectors of the national economy and costly and time-consuming court challenges. In addition, pursuant to section 77 of the *Copyright Act*, the

Board may grant licences authorizing the use of published works, fixed performances, published sound recordings and fixed communication signals, if the copyright owner is unlocatable. The *Copyright Act* requires licence applicants to make reasonable efforts to find the copyright owner. Licenses granted by the Board are non-exclusive and valid only in Canada.

National Research Council of Canada

Strategic Outcome

An innovative, knowledge-based economy for Canada through research and development, technology commercialization and industry support.

Program Activity Descriptions

Research and development

Research and development encompasses the department's responsibilities for performing research and development in strategic fields of science and engineering leading to the application of innovative technologies through commercialization and technology transfer in key economic areas.

Technology and industry support

Technology and industry support encompasses the provision of technology assistance, financial support and commercialization assistance to small and medium-sized enterprises; and the dissemination of scientific, technical and medical information to industry, government and universities.

Natural Sciences and Engineering Research Council

Strategic Outcome

People: highly skilled science and engineering professionals in Canada.

Program Activity Descriptions

Promote science and engineering

This program activity encourages popular interest in science, math and engineering and aims to develop science, math and engineering abilities in Canadian youth.

Support students and fellows

This program activity supports training of highly qualified personnel through scholarship and fellowship programs.

Attract and retain faculty

This program activity aims to attract and retain faculty.

Strategic Outcome

Discovery: high quality Canadian-based competitive research in the natural sciences and engineering.

Program Activity Descriptions

Fund basic research

This program activity invests in discovery through grants focusing on basic research activities.

Fund research in strategic areas

This program activity funds project research of national importance and in emerging areas that are of potential significance to Canada.

Strategic Outcome

Innovation: productive use of new knowledge in the natural sciences and engineering.

Program Activity Descriptions

Fund university-industry-government partnerships

This program activity fosters collaborations between university researchers and other sectors, including government and industry, in order to develop new knowl-

edge and expertise, and to transfer this knowledge and expertise to Canadian-based organizations.

Support commercialization

This program activity supports innovation and promotes the transfer of knowledge and technology to Canadian companies.

Social Sciences and Humanities Research Council

Strategic Outcome

People: a first-class research capacity in the social sciences and humanities.

Program Activity Descriptions

Fellowships, scholarships and prizes

Social Sciences and Humanities Research Council (SSHRC) offers several award programs for advanced study and research in the social sciences and humanities at the master's, doctoral and post-doctoral level. These programs help train Canada's researchers and the leaders of tomorrow. In addition, SSHRC offers special fellowships to experienced researchers and supplementary awards to outstanding doctoral and post-doctoral fellowship recipients. Finally, two commemorative prizes recognize the extraordinary dedication and creativity of Canada's best researchers.

Canada research chairs

In 2000, the Government of Canada allocated \$900 million to establish 2,000 research professorships – Canada research chairs – in universities across the country. Chair holders advance the frontiers of knowledge in their fields, not only through their own work, but also by teaching and supervising students and coordinating the work of other researchers. By helping Canadian universities and their affiliated research institutes and hospitals become world-class centres of research and research training, the Canada research

chairs program contributes to enhancing Canada's competitiveness in the global, knowledge-based economy, improving Canadians' health, and enriching our social and cultural life. Specifically, the program also seeks to: strengthen research excellence in Canada and increase Canada's research capacity by attracting and retaining the best researchers; improve the training of highly qualified personnel through research; improve universities' capacity to generate and apply new knowledge; and promote the best possible use of research resources through strategic institutional planning, and through collaboration among institutions and between sectors.

Strategic Outcome

Research: new knowledge based on excellent research in the social sciences and humanities.

Program Activity Descriptions

Investigator-framed research (theme area and subject defined by researcher(s))

SSHRC research grants support individual and team projects and programs of research for which the applicant(s) proposes/propose the research topic and methodology. These range from individuals or small groups working in libraries and archives to large, multidisciplinary, collaborative projects with researchers, partners and assistants conducting fieldwork across the country.

Targeted research and training initiatives

SSHRC develops and funds programs to support strategic research programs, both on its own and in partnership with other fund providers, including government, private and community organizations. These programs generate new knowledge on pressing social, economic and cultural issues of particular importance to Canadians. One particular stream of strategic programs supports research that will contribute to better understanding of the impacts of the "knowledge-based econ-

omy" on Canada's economic, social, political and cultural life, and will help to improve Canadians' ability to influence the future for the common good.

Strategic research development

Strategic grants through programs in this program activity are available to faculty, post-secondary institutions, scholarly associations and non-profit organizations to explore, develop and define new perspectives, challenges, and priorities in conducting research, disseminating research results, and in training new researchers. Strategic research development programs also help develop related research capacity through the promotion of new modes of research collaboration and partnerships.

Strategic Outcome

Knowledge mobilization: the transfer, dissemination and use of social sciences and humanities knowledge.

Program Activity Descriptions

Research communication and interaction

Programs in this program activity support the communication and dissemination of research results to both academic and broader audiences through both traditional and innovative mechanisms.

Strategic Outcome

Institutional environment: a strong Canadian science and research environment.

Program Activity Descriptions

Indirect costs of research

In Canada, the provincial and federal governments jointly support academic research. The provinces provide the basic physical infrastructure and, supported in part by the Canada Health and Social Transfer, direct and indirect operating costs. The federal government

funds the direct costs of research, mainly through the three national research granting agencies – the Canadian Institutes of Health Research, the Natural Sciences and Engineering Research Council, and the Social Sciences and Humanities Research Council. The term “indirect costs” refers to the central and departmental administrative costs that institutions incur to support research, but are not attributable to specific research projects.

In its 2003 budget, the Government of Canada announced a new program to support the indirect costs associated with the conduct of academic research in institutions that receive research grant funds from any of the three federal granting agencies. This grant program recognizes the growing indirect costs of conducting publicly-funded academic research. The program was created to help post-secondary institutions maximize the investments in research in one of two ways: secure additional support for the indirect costs of conducting research or support their mandates to teach and provide community services. By financing a portion of the indirect costs incurred by post-secondary institutions and their affiliated research hospitals and institutes, the federal government both supports world-class research facilities and addresses the needs of smaller Canadian post-secondary institutions. The indirect costs program is administered by the SSHRC-hosted Canada Research Chairs secretariat on behalf of the three national research granting agencies.

Standards Council of Canada

Strategic Outcome

Efficient and effective voluntary standardization.

Program Activity Descriptions

Accreditation

Conformity assessment is the practice of determining whether a product, service or system meets the require-

ments of a particular standard. The Standards Council accredits six types of conformity assessment organizations: product certification bodies; testing and calibration laboratories; management systems registration bodies; inspection bodies; auditor course providers; and personnel certification bodies.

The Standards Council accredits organizations that develop standards in Canada. Accredited standards development organizations may submit their standards for approval as National Standards of Canada.

Information

The Standards Council advises federal, provincial and territorial governments, industry organizations and non-governmental bodies on standards and conformity assessment related aspects of trade and regulatory policy. A major focus is to encourage governments and industries to make greater use of the National Standards System in regulatory activities and trade agreements.

The Standards Council offers Canadians the latest and most comprehensive information on standards, technical regulations and conformity assessment in Canada and around the world through its web site, Information and Research Service and On-site Technical Library. The Standards Council also serves as Canada's World Trade Organization and North America Free Trade Agreement Enquiry Point.

Representation

The Standards Council manages Canada's participation in the International Organization for Standardization and the International Electrotechnical Commission, two of the world's most important voluntary standardization bodies, and in regional standards organizations. It also encourages the adoption and application of international standards in Canada.

The Standards Council is also a member of a number of regional and international organizations that are developing agreements to ensure the international acceptance of conformity assessment results.

Statistics Canada

Strategic Outcome

Provide Canadians with objective and non-partisan statistics and statistical products, services and analysis on Canada's economy and society which are relevant, responsive to emerging issues, fulfill legal requirements and are of high quality.

Program Activity Descriptions

Economics statistics

The Economics statistics program activity comprises the Business and trade statistics program and the National accounts and analytical studies. The business and trade statistics provides information and analysis on the entire spectrum of Canadian economic activity, both domestic and international, through a set of macro-economic statistics and focuses on the business and trade sectors of the Canadian economy. Information includes measures of the value of production, cost structures, commodities produced and consumed, the activities of the various service industries (including financial, insurance, accommodation among others), the flows and stocks of fixed capital assets employed in the economy, the degree of capacity utilization, estimates of planned annual capital expenditure of businesses and governments, and measures of price changes for industrial goods, capital expenditures and construction. In addition, information is provided on measures of change in retail prices, on the science and technology activities of the federal and provincial governments, and on research and development (R&D) in government and other sectors of the economy. The organization of economic statistics is guided, in a large measure, by frameworks which constitute the Canadian system of national accounts. The system makes it possible to measure both the current performance and the structural make-up of the Canadian economy by type of economic transaction and by sector. This set of accounts is designed to provide struc-

tural and current information on the Canadian economy in direct support of fiscal, monetary, human resource, industrial and international economic policy formulation and adjustment. The System of national accounts also serves as a framework within which individual statistical series are compared to assess their reliability and as an analytic tool to identify shifts in the economic importance of various sectors.

Social statistics

The Social statistics program activity comprises the Social, institutions and labour statistics program. The Social, institutions and labour statistics program provides information on the economic and social characteristics of individuals, families and households in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors affecting labour supply, health and factors influencing it; and information on topics of specific social policy concern. This program also provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of the individual Canadians and families whom they serve, and their impacts on Canadian society. Increasingly, the Agency is attempting to go beyond the institutional orientation of this component, and to try to portray the impacts on Canadians of the activities of the health, education and justice systems.

Census statistics

The Census statistics program activity comprises the Census and demographic statistics program. The objective of this activity is to provide statistical information on the Canadian population, its demographic characteristics and conditions, and their changes over time. This activity also provides statistical information from the quinquennial Census of population. The Census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed information needed on subgroups of the population and for small geographic areas, which cannot be generated through sample surveys. Estimates of the size of the population and its demographic structure between Censuses, as well as population projections, are dependent on Census information. Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces. Also, every five years, a Census of Agriculture provides data on: number and type of farms; farm operators; business operating arrangements; land and land management practices; capital investments; farm vehicles, machinery and equipment; and hired agricultural labour. Census data serves as a benchmark to agricultural series and also provides the base for the entire Agriculture survey program. This activity also provides information on Aboriginal peoples.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	345,276,000	...	...	345,276,000	1	Operating expenditures				
...	...	59,335,183	...	59,335,183	1a	Transfer of \$3,058,061 from Industry Vote 10, \$3,000,000 from Industry Vote 30, \$694,000 from Public Safety and Emergency Preparedness Vote 1, \$34,343 from Transport Vote 55, and \$15,323 from Canadian Heritage Vote 5 and \$100,000 from Environment Vote 1				
...	...	1	100,000	100,000	1b	Transfer from: Vote 1 (Environment)				
...	...	...	694,000	694,000		Vote 1 (Public Safety and Emergency Preparedness)				
...	...	15,323	15,323	15,323		Vote 5 (Canadian Heritage)				
...	...	3,058,061	3,058,061	3,058,061		Vote 10				
...	...	3,000,000	3,000,000	3,000,000		Vote 30				
...	...	34,343	34,343	34,343		Vote 55 (Transport)				
...	...	964,348	964,348	964,348		TB Vote 10 (1)				
...	...	4,207,000	4,207,000	4,207,000		TB Vote 15 (1)				
...	...	17,542,858	17,542,858	17,542,858		TB Vote 22 (1)				
...	...	13,178,377	13,178,377	13,178,377		TB Vote 23 (1)				
...	...	...	(11,881,171)	(11,881,171)		Transfer to: Vote 1 (Indian Affairs and Northern Development)				
...	...	...	(7,871,652)	(7,871,652)		Vote 5				
...	...	...	(200,000)	(200,000)		Vote 5 (Canadian Heritage)				
...	...	...	(48,405)	(48,405)		Vote 35 (Treasury Board)				
...	...	...	(150,000)	(150,000)		Vote 45				
...	345,276,000	59,335,184	22,643,082	427,254,266		Total—Vote 1	403,913,482	23,340,784	...	416,070,804
...	8,981,000	...	...	8,981,000	5	Capital expenditures				
...	...	1,379,541	...	1,379,541	5a	Transfer of \$6,361,152 from Industry Vote 1				
...	...	1	...	7,871,652	5b	Transfer of \$1,510,500 from Industry Vote 1				
...	...	...	7,871,652	7,871,652		Transfer from Vote 1				
...	8,981,000	1,379,542	7,871,652	18,232,194		Total—Vote 5	16,650,599	1,581,595	...	29,869,482
...	488,271,000	...	...	488,271,000	10	Grants and contributions				
...	...	312,876,852	...	312,876,852	10a	Grants and contributions				
...	...	...	(3,058,061)	(3,058,061)		Transfer to: Vote 1				
...	...	...	(37,250,000)	(37,250,000)		Vote 10 (Indian Affairs and Northern Development)				
...	488,271,000	312,876,852	(40,308,061)	760,839,791		Total—Vote 10	664,728,280	96,111,511	...	626,067,314
...	74 522	...	(2,322)	72,200	(S)	Minister of Industry—Salary and motor car allowance	72,200	...	...	72,922

117,193,905	1,049,000	...	(1,049,000)	117,193,905	(S)	Canadian Intellectual Property Office Revolving Fund	...	139,200,605	(28,481,865)
...	...	...	736,366	736,366		Transfer from TB Vote 23 ⁽¹⁾			
117,193,905	1,049,000	...	(312,634)	117,930,271		Total		(21,270,334)	
...	1,800,000	...	(403,211)	1,396,789	(S)	Liabilities under the <i>Small Business Loans Act</i>		1,396,789	2,545,347
...	92,000,000	...	8,238,791	100,238,791	(S)	Liabilities under the <i>Canada Small Business Financing Act</i>		100,238,791	81,282,609
...	...	...	25,543,000	25,543,000	(S)	Transfer payments in connection with the <i>Budget Implementation Act, 2007</i>		25,543,000	...
...	...	...	6,700,000	6,700,000	(S)	Genome Canada		6,700,000	...
...	57,888,000	...	(929,553)	56,958,447	(S)	Contributions to employee benefit plans		56,958,447	57,889,664
240,787	...	...	362,523	603,310	(S)	Spending of proceeds from the disposal of surplus Crown assets		225,002	362,523
...	...	...	338,741	338,741	(S)	Refunds of amounts credited to revenues in previous years		338,741	209,274
...	...	...	11,651	11,651	(S)	Losses on foreign exchange		11,651	543,209
...	...	...	108,387,738	108,387,738	(S)	Liabilities for loan guarantee payments pursuant to paragraph 14(1)(b) of the <i>Department of Industry Act</i>		108,387,738	11
...	...	...	...	...		Appropriations not required for the current year		...	3,597,741
117,434,692	995,339,522	373,591,578	138,161,397	1,624,527,189		Total budgetary		1,363,914,386	1,189,666,512
...	300,000	...	...	300,000	L15	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i> (Gross)		300,000	...
...	500,000	...	...	500,000	L20	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i> (Gross)		500,000	...
1,950,000	...	...	...	1,950,000	L97b	Advances to regional offices and employees posted abroad. <i>Appropriation Act No. 1, 1970</i> . Limit \$1,950,000 (Net)		...	1,950,000
1,950,000	800,000	...	...	2,750,000		Total non-budgetary		800,000	1,950,000
117,434,692	995,339,522	373,591,578	138,161,397	1,624,527,189		Total Department—Budgetary		1,363,914,386	1,189,666,512
1,950,000	800,000	...	...	2,750,000		Non-budgetary		800,000	1,950,000
...	185,464,000	...	...	185,464,000	25	Canadian Space Agency		...	...
...	...	...	...	202,702	25a	Operating expenditures		...	...
...	...	202,702	...	1	25b	Transfer of \$150,000 from Atlantic Canada Opportunities Agency Vote 5		...	...
...	...	1	...	150,000		Transfer of \$3,955,450 from Industry Vote 30		...	...
...	...	...	150,000	3,955,450		Transfer from: Vote 5 (Atlantic Canada Opportunities Agency)		...	...
...	...	...	3,955,450	176,200		Vote 30		...	...
...	...	...	176,200	1,582,000		TB Vote 10 ⁽¹⁾	
...	...	...	1,582,000	9,719,550		TB Vote 15 ⁽¹⁾	
...	...	...	9,719,550	7,291		TB Vote 22 ⁽¹⁾	
...	...	...	7,291	201,257,194		TB Vote 23 ⁽¹⁾	
...	185,464,000	202,703	15,590,491	201,257,194		Total—Vote 25		178,896,343	191,986,798
...	...	...	...	...				22,360,851	...

Available from previous years	Source of authorities						Disposition of authorities					
	As shown in			Adjustments, warrants and transfers			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
	\$	\$	\$	\$	\$	\$				\$	\$	\$
...	118,985,000	...	...	...	118,985,000	30	Capital expenditures					
...	...	...	1,044,000	...	1,044,000	30a	Capital expenditures					
...	...	...	(3,000,000)	...	(3,000,000)		Transfer to: Vote 1					
...	...	...	(3,955,450)	...	(3,955,450)		Vote 25					
...	...	...	(996,000)	...	(996,000)		Vote 35					
...	118,985,000	1,044,000	(7,951,450)	...	112,077,550		Total—Vote 30	56,817,476	55,240,074	...	56,715,209	
...	52,590,000	...	...	...	52,590,000	35	Grants and contributions					
...	...	1	...	...	...	35b	Transfer of \$996,000 from Industry Vote 30					
...	...	...	996,000	...	996,000		Transfer from Vote 30					
...	52,590,000	1	996,000	...	53,586,001		Total—Vote 35	46,714,470	6,871,531	...	56,835,686	
...	11,143,000	...	(1,920,364)	...	9,222,636	(S)	Contributions to employee benefit plans	9,222,636	...	...	8,878,011	
22,761	...	...	14,991	...	37,752	(S)	Spending of proceeds from the disposal of surplus Crown assets	9,990	12,771	14,991	...	
22,761	368,182,000	1,246,704	6,729,668	...	376,181,133		Total Agency—Budgetary	291,660,915	84,505,227	14,991	314,415,704	
...	76,577,000	...	...	...	76,577,000	40	Canadian Tourism Commission					
...	...	2,700,000	...	...	2,700,000	40b	Program expenditures					
...	...	...	5,000	...	5,000		Transfer from TB Vote 15 ⁽¹⁾					
...	76,577,000	2,700,000	5,000	...	79,282,000		Total—Vote 40	79,282,000	...	...	76,534,000	
...	76,577,000	2,700,000	5,000	...	79,282,000		Total Agency—Budgetary	79,282,000	...	...	76,534,000	
...	1,536,000	...	...	...	1,536,000	45	Competition Tribunal					
...	...	1	...	...	...	45b	Program expenditures					
...	...	...	150,000	...	150,000		Transfer of \$150,000 from Industry Vote 1					
...	...	...	10,000	...	10,000		Transfer from: Vote 1					
...	...	...	54,282	...	54,282		TB Vote 15 ⁽¹⁾					
...	...	...	...	...	...		TB Vote 22 ⁽¹⁾					
...	1,536,000	1	214,282	...	1,750,283	(S)	Total—Vote 45	1,536,518	213,765	...	1,523,960	
...	160,000	...	826	...	160,826		Contributions to employee benefit plans	160,826	...	...	176,995	
...	1,696,000	1	215,108	...	1,911,109		Total Agency—Budgetary	1,697,344	213,765	...	1,700,955	

Copyright Board

50	...	2,295,000	...	...	2,295,000	2,430,700	...	22,000	...	2,285,609	145,091	...	2,139,957
	...	...	...	...	...	...	...	113,700	...	235,047	...	...	223,231
	...	...	...	...	...	...	...	...	...	...	...	...	376
(S)	...	2,295,000	...	...	...	135,700	...	(66,953)	...	...	...	...	...
	...	302,000	...	...	...	...	...	...	...	...	...	...	...

	...	2,597,000	...	...	...	68,747	2,665,747	...	...	2,520,656	145,091	...	2,363,564
National Research Council of Canada													
55	...	365,681,000	...	...	...	...	365,681,000	...	...	...	...	...	...
55a	...	...	...	...	...	29,568,703	29,568,703	...	...	...	...	...	...
	...	...	...	...	...	649,515	649,515	...	...	...	...	...	...
	...	...	...	...	...	201,559	201,559	...	...	...	...	...	...
	...	...	...	...	...	12,169,000	12,169,000	...	...	...	...	...	...
	...	...	...	...	...	19,673,200	19,673,200	...	...	...	...	...	...
	...	...	...	...	...	17,479,231	17,479,231	...	...	...	...	...	...
	...	365,681,000	29,568,703	50,172,505	445,422,208	...	...	...	...	422,891,590	22,530,618	...	445,539,178
60	...	41,300,000	...	...	41,300,000	...	41,300,000	...	...	...	...	...	...
60a	...	...	...	...	5,856,815	...	5,856,815	...	...	45,119,813	2,065,003	...	49,925,540
60b	...	...	...	...	...	...	...	...	...	...	...	...	...

	...	41,300,000	5,856,816	28,000	47,184,816	...	...	...	...	148,121,574	4,002,126	...	136,047,123
65	...	143,973,000	...	...	143,973,000	...	143,973,000	...	...	...	...	...	...
65a	...	...	...	...	8,150,700	...	8,150,700	...	...	...	...	...	...
	...	143,973,000	8,150,700	...	152,123,700	...	...	...	...	...	...	...	...
(S)	...	78,106,268	...	...	78,106,268	...	78,106,268	...	...	...	...	...	...

	...	75,389,000	...	...	9,252,456	...	84,641,456	...	...	...	...	...	...
	...	75,389,000	...	...	9,252,456	...	162,747,724	...	...	96,752,815	...	65,994,909	55,600,133
(S)	...	46,196,000	...	...	11,487,729	...	57,683,729	...	...	57,683,729	...	...	54,647,283
(S)	61,323	...	...	...	594,390	...	655,713	...	...	532,946	...	122,767	273,936
(S)	...	...	...	...	47,573	...	47,573	...	...	47,573	...	...	50,664
	78,167,591	672,539,000	43,576,219	71,582,653	865,865,463	...	...	...	...	771,150,040	28,597,747	66,117,676	742,083,857

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
Natural Sciences and Engineering Research Council									
...	36,537,000	...	...	36,537,000	70	...	...	...
...	...	2,483,428	...	2,483,428	70a	...	...	...
...	...	...	200,400	200,400		...	...	...
...	...	...	109,000	109,000		...	...	...
...	...	...	1,800,100	1,800,100		...	...	...
...	...	...	669,169	669,169		...	...	...
...	36,537,000	2,483,428	2,778,669	41,799,097		39,011,904	2,787,193	...	
...	858,915,000	...	...	858,915,000	75	...	...	36,547,632
...	...	54,040,668	...	54,040,668	75a	...	...	...
...	...	57,176,250	...	57,176,250	75b	...	...	...
...	...	...	46,656	46,656		...	...	...
...	...	...	(410,500)	(410,500)		...	...	...
...	858,915,000	111,216,918	(363,844)	969,768,074		969,578,204	189,870	...	
...	4,099,000	...	(230,682)	3,868,318	(S)	3,868,318	...	...
368	...	...	84	452	(S)	452	...	...
...	...	...	1,056	1,056	(S)	1,056	...	...
368	899,551,000	113,700,346	2,185,283	1,015,436,997		1,012,459,934	2,977,063	...	
Social Sciences and Humanities Research Council									
...	19,993,000	...	...	19,993,000	80	...	...	...
...	...	987,177	...	987,177	80a	...	...	...
...	...	...	10,000	10,000		...	...	...
...	...	...	14,353	14,353		...	...	...
...	...	...	66,050	66,050		...	...	...
...	...	...	79,000	79,000		...	...	...
...	...	...	980,800	980,800		...	...	...
...	...	...	477,026	477,026		...	...	...
...	19,993,000	987,177	1,627,229	22,607,406		21,484,993	1,122,413	...	
...	596,984,000	...	...	596,984,000	85	...	...	19,960,681
...	...	28,049,050	...	28,049,050	85a	...	...	...
...	
...	...	32,672,150	...	32,672,150	85b	...	...	...
...	

...	...	899,125	899,125	899,125	Transfer from: Vote 1 (Citizenship and Immigration)
...	...	250,000	250,000	250,000	Vote 1 (Fisheries and Oceans)
...	...	671,938	671,938	671,938	Vote 5 (Canadian Heritage)
...	...	(838,685)	(838,685)	(838,685)	Transfer to Vote 1 (National Defence)
...	...	596,984,000	60,721,200	982,378	Total—Vote 85
...	...	2,283,000	...	(38,072)	(S) Contributions to employee benefit plans
...	...	...	...	78	(S) Collection agency fees
...	...	619,260,000	61,708,377	2,571,613	Total Agency—Budgetary
...	...	7,129,000	...	7,129,000	Standards Council of Canada
...	...	7,129,000	...	7,129,000	Payments to the Standards Council of Canada
...	...	7,129,000	...	7,129,000	Total Agency—Budgetary
...	...	388,726,000	...	388,726,000	Statistics Canada
...	...	...	594,154	594,154	95 Program expenditures
...	...	...	...	218,815	95a Program expenditures
...	...	...	...	218,815	Transfer from: TB Vote 10 ⁽¹⁾
...	...	...	...	4,524,000	TB Vote 15 ⁽¹⁾
...	...	...	...	32,768,992	TB Vote 22 ⁽¹⁾
...	...	...	...	13,064,037	TB Vote 23 ⁽¹⁾
...	...	...	...	(51,464)	Transfer to Vote 35 (Treasury Board)
...	...	388,726,000	594,154	50,524,380	Total—Vote 95
...	...	65,387,000	...	3,656,350	(S) Contributions to employee benefit plans
30,887	...	...	...	20,986	(S) Spending of proceeds from the disposal of surplus Crown assets
30,887	454,113,000	594,154	54,201,716	508,939,757	Total Agency—Budgetary
195,656,299	4,096,983,522	597,117,379	275,721,185	5,165,478,385	Total Ministry—
1,950,000	800,000	...	...	2,750,000	Budgetary
...	...	...	...	...	Non-budgetary

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
⁽¹⁾ Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.
Treasury Board Vote 22—Operating budget carry forward.
Treasury Board Vote 23—Paylist requirements.

[illegible]

Canadian Space Agency											
Space awareness and learning	5,473,771	4,271,021	48,412	43,365	957,667	941,371	...	...	...	6,479,850	5,255,757
Space based earth observation (EO)	53,172,658	43,887,355	58,887,082	13,826,419	14,227,484	8,885,483	...	...	...	126,287,224	66,599,257
Space science and exploration (SE)	96,249,990	92,463,381	49,002,184	39,145,028	8,607,264	8,607,241	...	...	...	153,859,438	140,215,650
Satellite communications (SC)	6,737,113	6,014,816	193,561	174,042	22,229,087	20,728,789	...	...	...	29,159,761	26,917,647
Generic space activities in support of earth observation (EO), space science and exploration (SE) and satellite communications (SC)	48,884,050	41,492,396	3,946,311	3,628,622	7,564,499	7,551,586	...	...	...	60,394,860	52,672,604
Total Agency—Budgetary	210,517,582	188,128,969	112,077,550	56,817,476	53,586,001	46,714,470	...	...	...	376,181,133	291,660,915
Canadian Tourism Commission—Budgetary											
	79,282,000	79,282,000	...	...	...	...	...	...	...	79,282,000	79,282,000
Competition Tribunal											
Process cases	1,911,109	1,697,344	...	...	...	...	...	...	...	1,911,109	1,697,344
Total Agency—Budgetary	1,911,109	1,697,344	...	...	...	...	...	...	...	1,911,109	1,697,344
Copyright Board											
Render decisions and issue licences	2,665,747	2,520,656	...	...	...	...	...	...	...	2,665,747	2,520,656
Total Agency—Budgetary	2,665,747	2,520,656	...	...	...	...	...	...	...	2,665,747	2,520,656
National Research Council of Canada											
Research and development	526,564,284	444,647,418	45,839,815	43,117,800	63,972,000	61,698,340	...	...	...	636,376,099	549,463,558
Technology and industry support	139,992,664	133,261,235	1,345,000	2,002,013	88,151,700	86,423,234	...	...	...	229,489,364	221,686,482
Total Agency—Budgetary	666,556,948	577,908,653	47,184,815	45,119,813	152,123,700	148,121,574	...	...	...	865,865,463	771,150,040
Natural Sciences and Engineering Research Council											
Promote science and engineering	209,297	201,046	...	...	3,870,000	4,152,297	...	...	...	4,079,297	4,353,343
Support students and fellows	7,285,983	6,387,095	...	...	138,269,000	131,476,598	...	...	...	145,554,983	137,863,693
Attract and retain faculty	3,052,621	2,634,624	...	...	163,418,500	145,428,259	...	...	...	166,471,121	148,062,883
Fund basic research	17,864,559	18,815,872	...	...	411,073,324	435,487,898	...	...	...	428,937,883	454,303,770
Fund research in strategic areas	4,293,184	3,990,001	...	...	64,848,000	71,397,188	...	...	...	69,141,184	75,387,189
Fund university-industry-government partnerships	12,160,336	9,448,344	...	...	171,862,250	172,358,657	...	...	...	184,022,586	181,807,001
Support commercialization	802,943	1,404,748	...	...	16,427,000	9,277,307	...	...	...	17,229,943	10,682,055
Total Agency—Budgetary	45,668,923	42,881,730	...	...	969,768,074	969,578,204	...	...	...	1,015,436,997	1,012,459,934

Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Social Sciences and Humanities																		
Research Council																		
Fellowships, scholarships and prizes	3,576,075	2,546,868	...	...	...	102,076,500	97,686,026	...	...	...	...	105,652,575	...	...	...	100,232,894	...	100,232,894
Canada research chairs	2,742,056	2,792,828	...	...	...	59,135,000	55,841,578	...	...	...	...	61,877,056	...	...	...	58,634,406	...	58,634,406
Investigator-framed research (theme area and subject defined by researcher(s))	6,101,300	6,241,077	...	...	...	85,137,000	84,877,006	...	...	...	...	91,118,083	...	...	...	91,118,083	...	91,118,083
Targeted research and training initiatives	5,029,659	5,246,023	...	...	...	19,572,613	22,129,674	...	...	...	...	24,602,272	...	...	...	27,375,697	...	27,375,697
Strategic research development	4,474,278	3,970,626	...	...	...	23,453,000	24,851,156	...	...	...	...	27,927,278	...	...	...	28,821,782	...	28,821,782
Research communication and interaction	1,834,948	2,367,311	...	...	...	56,027,150	58,670,696	...	...	...	...	57,862,098	...	...	...	61,038,007	...	61,038,007
Indirect costs of research	1,094,096	565,265	...	...	...	313,286,315	313,260,437	...	...	...	...	314,380,411	...	...	...	313,825,702	...	313,825,702
Total Agency—Budgetary	24,852,412	23,729,998	...	...	...	658,687,578	657,316,573	...	...	...	...	683,539,990	...	...	...	681,046,571	...	681,046,571
Standards Council of Canada—Budgetary	7,129,000	7,129,000	...	...	...	...	...	...	...	...	...	7,129,000	...	...	...	7,129,000	...	7,129,000
Statistics Canada																		
Economics statistics	264,818,540	244,084,594	...	...	...	...	...	...	24,664,081	19,618,040	...	240,154,459	...	...	...	224,466,554	...	224,466,554
Social statistics	242,118,410	215,622,789	...	...	...	561,000	560,800	...	72,928,362	57,766,595	...	169,751,048	...	...	...	158,416,994	...	158,416,994
Census statistics	131,441,807	116,917,975	...	...	...	...	...	...	32,407,557	25,770,638	...	99,034,250	...	...	...	91,147,337	...	91,147,337
Sub-total	638,378,757	576,625,358	...	...	...	561,000	560,800	...	130,000,000	103,155,273	...	508,939,757	...	...	...	474,030,885	...	474,030,885
Revenues netted against expenditures	(130,000,000)	(103,155,273)	...	...	...	...	...	...	(130,000,000)	(103,155,273)	...	...	...	...	...	...	...	...
Total Agency—Budgetary	508,378,757	473,470,085	...	...	...	561,000	560,800	...	...	...	...	508,939,757	...	...	...	474,030,885	...	474,030,885
Total Ministry—Budgetary	2,150,131,364	1,836,997,624	...	...	...	177,494,559	118,587,888	...	2,837,852,462	2,729,306,219	...	...	...	...	...	5,165,478,385	...	4,684,891,731
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	2,750,000	...	...	...	2,750,000	...	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	550,000	...	...	175,374	374,626	...	297,084
...	85,000	...	...	85,000	...	...	85,000
...	6,808,000	...	...	5,928,955	879,045	...	6,098,759
...	6,893,000	...	...	6,013,955	879,045	...	6,183,759
...	...	...	26,700,000	26,700,000	...	...	...
...	...	...	5,000,000	5,000,000	...	...	...
...	...	15,000,000	...	15,000,000	...	...	...
...	...	15,000,000	...	15,000,000	...	...	...
...	...	15,000,000	...	15,000,000	...	...	...
...	...	15,000,000	...	15,000,000	...	...	...
...	...	15,000,000	...	15,000,000	...	...	...
...	...	15,000,000	...	15,000,000	...	...	...
...	...	15,000,000	...	15,000,000	...	...	...
...	...	15,000,000	...	15,000,000	...	...	...
...	...	15,000,000	...	15,000,000	...	...	...
...	...	105,000,000	31,700,000	15,000,000	...	...	...
...	...	...	...	136,700,000	...	...	...

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
\$	As shown in	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$	\$
...	...	26,700,000	(26,700,000)	...	...	...	...
...	...	5,000,000	...	6,700,000	...	...	...
...	...	...	6,700,000	...	...	...	...
...	...	...	10,543,000	10,543,000	...	...	...
...	...	31,700,000	(14,457,000)	17,243,000	...	...	...
...	...	...	15,000,000	15,000,000	...	...	24,000,000
...	...	...	...	...	...	...	40,000
...
...	...	19,400,000	...	2,168,578	17,231,422	...	...
...	...	156,100,000	32,243,000	177,300,907	18,485,093	...	30,520,843
...	7,443,000	156,100,000	32,243,000	177,300,907	18,485,093	...	30,520,843
...	1,690,000	...	...	1,679,343	10,657	...	1,677,488
...	5,201,000	...	(2,800,000)	2,005,564	395,436	...	5,539,438
...	45,990,000	35,000,000	18,016,385	99,006,385	...	...	41,443,615
...	242,736,000	87,413,248	(46,211,294)	256,552,627	27,375,327	...	295,250,572
...	...	...	25,000,000	10,500,000	14,500,000	...	...
...	293,917,000	122,413,248	(5,994,909)	368,064,576	42,270,763	...	342,233,625
...	1,800,000	...	(403,211)	1,396,789	...	...	2,545,347
...	20,860,000	...	(44,068)	20,815,932	...	...	20,260,568

...	36,440,000	700,000	44,055	37,184,055	Contributions under the Northern Ontario development program	37,184,055	...	...	36,859,419
...	37,250,000	...	(37,250,000)	...	Contributions under the Aboriginal business Canada program	...	...	...	13,287,342
...	92,000,000	...	8,258,791	100,258,791	(S) Liabilities under the <i>Canada Small Business Financing Act</i>	100,258,791	...	...	81,282,609
...	55,788,000	...	750,000	56,538,000	Contributions under the Infrastructure Canada program	33,004,045	23,533,955	...	94,249,821
...	2,900,000	...	...	2,900,000	Contributions under the Student connection program	2,845,811	54,189	...	2,900,000
...	...	9,400,000	...	9,400,000	Contributions under the Eastern Ontario development program	9,400,000	...	...	9,599,800
...	247,038,000	10,100,000	(28,644,433)	228,493,567	Industry sector—Economic development	204,905,423	23,588,144	...	260,984,906
...	1,000,000	...	...	1,000,000	Contributions under the Language Industries Initiative	943,995	56,005	...	1,081,250
...	5,473,000	...	1,000,000	6,473,000	Industries program	5,729,088	743,912	...	6,469,079
...	21,510,000	...	(5,960,000)	15,550,000	Contributions under the Structured financing facility	4,967,000	10,583,000	...	9,853,750
...	...	...	108,387,738	108,387,738	(S) Liabilities for loan guarantee payments pursuant to paragraph 14(1)(b) of the <i>Department of Industry Act</i>	108,387,738	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	83,779
...	27,983,000	...	103,427,738	131,410,738	Spectrum, information technologies and telecommunications sector—Economic development	120,027,821	11,382,917	...	17,487,858
...	4,000,000	...	50,700	4,050,700	Contributions for the economic development of the official language minority communities	3,996,743	53,957	...	2,293,301
...	...	17,437,644	6,488,861	23,926,505	Contributions under the Community access program	23,621,552	304,953	...	25,534,281
...	...	6,825,960	607,300	7,433,260	Contributions under the SchoolNet program	7,418,233	15,027	...	12,172,963
...	...	...	...	...	Items not required for the current year	...	...	...	17,073,784
...	4,000,000	24,263,604	7,146,861	35,410,465	Total—Contributions	35,036,528	373,937	...	57,074,329
...	574,628,000	156,776,852	75,935,257	807,340,109	Departmental Summary by Program Activity	729,713,691	77,626,418	...	679,458,206
...	550,000	...	...	550,000	Policy sector—Marketplace	175,374	374,626	...	297,084
...	6,893,000	...	...	6,893,000	Spectrum, information technologies and telecommunications sector—Marketplace	6,013,955	879,045	...	6,183,759
...	1,690,000	...	...	1,690,000	Office of consumer affairs	1,679,343	10,657	...	1,677,488
...	105,000,000	...	31,700,000	136,700,000	Policy sector—Science and technology and innovation	136,700,000	...	...	...
...	...	31,700,000	(14,457,000)	17,243,000	Industry sector—Science and technology and innovation	17,243,000	...	...	...
...	...	...	15,000,000	15,000,000	Spectrum, information technologies and telecommunications sector—Science and technology and innovation	15,000,000	...	...	24,000,000
...	293,917,000	122,413,248	(5,994,909)	410,335,339	Technology partnerships Canada—Special operating agency	368,064,576	42,270,763	...	342,233,625
...	247,038,000	29,500,000	(28,644,433)	247,893,567	Policy sector—Economic development	...	...	...	40,000
...	27,983,000	...	103,427,738	131,410,738	Operations sector—Economic development	207,074,001	40,819,566	...	260,984,906
...	4,000,000	24,263,604	7,146,861	35,410,465	Industry sector—Economic development	120,027,821	11,382,917	...	17,487,858
...	582,071,000	312,876,852	108,178,257	1,003,126,109	Spectrum, information technologies and telecommunications sector—Economic development	35,036,528	373,937	...	57,074,329
...	...	...	...	...	Total Department	907,014,598	96,111,511	...	709,979,049

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	974,000	...	(192,333)	781,667	...	...	777,813
...	470,000	...	1,160,360	1,630,360	...	...	1,408,650
...	1,165,000	...	(1,085,027)	79,973	23	...	508,382
...	270,000	...	(55,666)	214,333	1	...	42,500
...	2,879,000	...	(172,666)	2,706,334	24	...	2,737,345
Contributions							
...	196,000	...	(20,000)	159,704	16,296	...	176,000
...	10,144,000	...	2,453,124	7,255,123	5,342,001	...	9,894,631
...	1,168,000	...	500,000	1,668,000	...	...	2,281,000
...	8,302,000	...	(1,442,709)	6,859,291	...	...	5,835,513
...	9,470,000	...	(942,709)	8,527,291	...	...	8,116,513

Satellite communications (SC)										
Contributions to the Cascade technology demonstration/ enhanced-polar outflow probe small satellite (CASSIOPE Mission)										
...	8,500,000	1	(4,000)	8,496,001			6,995,703	1,500,298	...	16,180,000
Contributions to the Canada/European Space Agency Coope- ration Agreement										
...	12,837,000	...	896,086	13,733,086			13,733,086	...	...	11,018,007
...	21,337,000	1	892,086	22,229,087			20,728,789	1,500,298	...	27,198,007
Generic space activities in support of earth obser- vation (EO), space science and exploration (SE) and satellite communications (SC)										
Contributions to the Canada/European Space Agency Coope- ration Agreement										
...	8,564,000	...	(1,213,835)	7,350,165			7,337,253	12,912	...	8,713,190
...	49,711,000	1	1,168,666	50,879,667			44,008,160	6,871,507	...	54,098,341
Agency Summary by Program Activity										
Space awareness and learning										
...	1,170,000	...	(212,333)	957,667			941,371	16,296	...	953,813
...	10,614,000	...	3,613,484	14,227,484			8,885,483	5,342,001	...	11,303,281
...	10,635,000	...	(2,027,736)	8,607,264			8,607,241	23	...	8,624,895
...	21,337,000	1	892,086	22,229,087			20,728,789	1,500,298	...	27,198,007
Generic space activities in support of earth obser- vation (EO), space science and exploration (SE) and satellite communications (SC)										
...	8,834,000	...	(1,269,501)	7,564,499			7,551,586	12,913	...	8,755,690
...	52,590,000	1	996,000	53,586,001			46,714,470	6,871,531	...	56,835,686

National Research Council of Canada										
Grants										
...	802,000	...	(70,000)	732,000			676,867	55,133	...	664,251
...	375,000	...	...	375,000			333,125	41,875	...	358,750
...	1,177,000	...	(70,000)	1,107,000			1,009,992	97,008	...	1,023,001
...	267,000	...	70,000	337,000			336,664	336	...	341,000
...	1,444,000	...	...	1,444,000			1,346,656	97,344	...	1,364,001
Contributions										
Research and development										
...	45,377,000	6,200,000	...	51,577,000			51,500,000	77,000	...	45,500,000
...	11,288,000	...	...	11,288,000			9,188,348	2,099,652	...	12,568,541
...
...	56,665,000	6,200,000	...	62,865,000			60,688,348	2,176,652	...	58,068,541
...	10,250,000	1,255,700	...	11,505,700			11,191,254	314,446	...	10,525,860
...

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	75,614,000	695,000	...	76,309,000	Contributions to Canadian firms to develop, adapt and exploit technology	74,895,316	1,413,684	...	
...	85,864,000	1,950,700	...	87,814,700		86,086,570	1,728,130	...	
...	142,529,000	8,150,700	...	150,679,700	Total—Contributions	146,774,918	3,904,782	...	
Agency Summary by Program Activity									
...	57,842,000	6,200,000	(70,000)	63,972,000	Research and development	61,698,340	2,273,660	...	
...	86,131,000	1,950,700	70,000	88,151,700	Technology and industry support	86,423,234	1,728,466	...	
...	143,973,000	8,150,700	...	152,123,700	Total Agency	148,121,574	4,002,126	...	
Natural Sciences and Engineering Research Council									
Grants									
...	3,870,000	...	...	3,870,000	Promote science and engineering	4,152,297	(282,297)	...
Grants and scholarships									
...	99,244,000	1,525,000	...	100,769,000	Support students and fellows	94,165,090	6,603,910	...	
...	31,500,000	6,000,000	...	37,500,000	Grants and scholarships	37,311,508	188,492	...	
...	130,744,000	7,525,000	...	138,269,000	Canada graduate scholarships	131,476,598	6,792,402	...	
Attract and retain faculty									
...	163,829,000	...	(410,500)	163,418,500	Grants and scholarships	145,428,259	17,990,241	...	
Fund basic research									
...	386,111,000	24,915,668	46,656	411,073,324	Grants and scholarships	435,487,898	(24,414,574)	...	
...	...	...	...	...	Items not required for the current year	...	...	...
...	386,111,000	24,915,668	46,656	411,073,324		435,487,898	(24,414,574)	...	
Fund research in strategic areas									
...	52,848,000	12,000,000	...	64,848,000	Grants and scholarships	71,397,188	(6,549,188)	...	
Fund university-industry-government partnerships									
...	105,086,000	9,600,000	...	114,686,000	Grants and scholarships	115,182,407	(496,407)	...	
...	...	57,176,250	...	57,176,250	Centres of Excellence for Commercialization and Research	57,176,250	...	...
...	105,086,000	66,776,250	...	171,862,250		172,358,657	(496,407)	...	
Support commercialization									
...	16,427,000	...	...	16,427,000	Grants and scholarships	9,277,307	7,149,693	...
...	858,915,000	111,216,918	(363,844)	969,768,074	Total Agency	969,578,204	189,870	...	
						10,665,660	...	855,197,981	

Social Sciences and Humanities Research Council

Grants									
...	36,143,000	...	36,143,000	...	...	33,070,857	3,072,143	...	32,573,893
...	63,000,000	...	65,933,500	...	...	64,615,169	1,318,331	...	61,724,442
...	99,143,000	2,933,500	...	...	102,076,500	97,686,026	4,390,474	...	94,298,335
Canada research chairs									
...	59,205,000	...	(70,000)	...	59,135,000	55,841,578	3,293,422	...	53,961,185
Investigator-framed research (theme area and subject defined by researcher(s))									
...	85,137,000	...	...	...	85,137,000	84,877,006	259,994	...	93,287,342
...	12,936,000	4,815,550	1,821,063	...	19,572,613	22,129,674	(2,557,061)	...	23,434,819
...	20,703,000	2,750,000	...	...	23,453,000	24,851,155	(1,398,155)	...	19,228,753
...	20,805,000	2,550,000	...	...	23,355,000	25,998,546	(2,643,546)	...	21,059,449
...	...	32,672,150	...	...	32,672,150	32,672,150	...	...	...
...	20,805,000	35,222,150	...	...	56,027,150	58,670,696	(2,643,546)	...	21,059,449
...	299,055,000	15,000,000	(768,685)	...	313,286,315	313,260,437	25,878	...	297,847,037
...	596,984,000	60,721,200	982,378	...	658,687,578	657,316,572	1,371,006	...	603,116,920
Statistics Canada Contributions									
...	561,000	...	...	...	561,000	560,800	200	...	560,800
...	561,000	...	...	...	561,000	560,800	200	...	560,800
...	2,235,094,000	492,965,671	109,792,791	...	2,837,852,462	2,729,306,218	108,546,244	...	2,361,737,559

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Operations sector—Marketplace Competition Bureau	40,457,370	40,457,370	40,927,106
Canadian Intellectual Property Office— Revolving Fund—Special operating agency	10,500,000	10,500,000	10,500,000
Communications Research Centre	139,113,000	149,000,678	148,458,827
Canada	10,812,957	10,812,957	8,917,439
Total Department—Budgetary	200,883,327	210,771,005	208,803,372
Statistics Canada			
Budgetary (respendable revenues)			
Economics statistics	24,664,081	19,618,040	20,973,979
Social statistics	72,928,362	57,766,595	56,257,082
Census statistics	32,407,557	25,770,638	36,550,876
Total Agency—Budgetary	130,000,000	103,155,273	113,781,937
Total Ministry— Budgetary	330,883,327	313,926,278	322,585,309

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	21,482,202	20,847,118
Atlantic Development Board	...	11,708
<i>Atlantic Provinces Power Development Act</i>	179,477	269,812
	21,661,679	21,128,638
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	130,988	237,016
Repayable contributions	3,729,862	9,105,804
Sundries	9,791,087	37,219,085
Adjustments to prior year's payables	11,711,196	8,558,216
	25,363,133	55,120,121
Sales of goods and services—		
Rights and privileges—		
Fees for the registration of trademarks, patents and copyrights	144,552,387	138,258,328
Royalties	1,385,051	1,306,306
Penalties	...	10,000
Licence fees	21,599,779	17,189,183
	167,537,217	156,763,817
Services of a regulatory nature—		
Inspection fees	825,931	1,138,507
Other services	47,229,819	47,654,822
	48,055,750	48,793,329
Services of a non-regulatory nature	13,591,201	11,628,093
Sales of goods and information products—		
Sales of information products	316,912	311,320
Other fees and charges—		
Fees from <i>Small Business Loans Act</i>	322,468	1,266,435
Fees from <i>Canada Small Business Financing Act</i>	55,370,153	56,936,610
Fees from capital leasing pilot project	906,225	1,763,229
User charges	1,056,445	1,536,663
Deferred revenues	208,513,174	214,104,708
Sundries	3,073,157	4,136,346
	269,241,622	279,743,991
	498,742,702	497,240,550
Proceeds from the disposal of surplus Crown assets	362,523	240,787

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Miscellaneous revenues—			National Research Council of Canada		
Gains on foreign exchange	2,261	771	Other revenues—		
Fines— <i>Competition Act</i> and consumer products (various acts)	14,968,977	6,857,012	Refunds of previous years' expenditures—		
Loans	21,525,744	12,823,353	Repayment for goods and services not provided and other miscellaneous refunds	1,520,718	668,509
Contingently recoverable payments	180,015,410	127,356,318	Adjustments to prior year's payables	2,689,335	2,517,860
Interest on overdue accounts receivables	1,786,200	964,587			
Deferred revenues	33	...			
Sundries	15,225,610	9,397,455	Sales of goods and services—	4,210,053	3,186,369
	233,524,235	157,399,496	Rights and privileges—		
Total Department	779,654,272	731,129,592	Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	8,754,103	5,656,730
Canadian Space Agency			Lease and use of public property—		
Other revenues—			Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	4,346,732	3,220,648
Refunds of previous years' expenditures—			Services of a non-regulatory nature—		
Refunds of previous years' expenditures	1,084,954	187,790	Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	1,225,371	1,462,905
Adjustments to prior year's payables	1,519,001	559,413	Sales of goods and information products—		
	2,603,955	747,203	Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	11,814,513	11,576,740
Sales of goods and services—			Other fees and charges—		
Rights and privileges—			Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	59,494,407	69,661,586
Royalties revenues	3,955,450	3,306,724	Sundries	283,452	...
Services of a non-regulatory nature	3,220,871	946,556		59,777,859	69,661,586
	7,176,321	4,253,280	Proceeds from the disposal of surplus Crown assets	85,918,580	91,578,609
Proceeds from the disposal of surplus Crown assets	14,991	22,761		594,390	315,809
Miscellaneous revenues	80,888	3,981,818	Miscellaneous revenues	61,236	...
Total Agency	9,876,155	9,005,062	Total Agency	90,784,259	95,080,787
Competition Tribunal			Natural Sciences and Engineering Research Council		
Other revenues—			Other revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	7,882	Refunds of previous years' expenditures	142	8,820
	...	7,882	Repayment of grants and scholarships	497,908	1,526,447
Total Agency	...	7,882	Adjustments to prior year's payables	537,032	68,952
Copyright Board					
Other revenues—			Sales of goods and services—	1,035,082	1,604,219
Refunds of previous years' expenditures—			Other fees and charges	65	140
Adjustments to prior year's payables	13,243	76			
	13,243	76			
Total Agency	13,243	76			

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	84	368
Miscellaneous revenues	3,586	150,156
Total Agency	1,038,817	1,754,883
Social Sciences and Humanities Research Council		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds—Transfer payments	1,560,095	1,577,619
Adjustments to prior year's payables	136,786	138,862
	1,696,881	1,716,481
Sales of goods and services—		
Other fees and charges	...	30
Miscellaneous revenues	1,645	2,237
Total Agency	1,698,526	1,718,748
Statistics Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	504,834	405,210
Adjustments to prior year's payables	1,060,142	2,572,909
	1,564,976	2,978,119
Sales of goods and services—		
Sales of goods and information products	106,931,342	114,597,024
Proceeds from the disposal of surplus Crown assets	20,986	44,730
Miscellaneous revenues	839,684	3,033,991
Total Agency	109,356,988	120,653,864
Ministry Summary		
Other revenues—		
Return on investments	21,661,679	21,128,638
Refunds of previous years' expenditures	36,487,323	65,360,470
Sales of goods and services	698,769,010	707,669,633
Proceeds from the disposal of surplus Crown assets	992,974	624,455
Miscellaneous revenues	234,511,274	164,567,698
Total Ministry	992,422,260	959,350,894

(1) Interest unless otherwise indicated.

SECTION 17

2007-2008

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial
Affairs

Courts Administration Service

Office of the Director of Public
Prosecutions

Offices of the Information and Privacy
Commissioners of Canada

Supreme Court of Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	17.2
Ministry summary	17.5
Program activity	17.9
Transfer payments	17.12
Details of spendable amounts	17.14
Revenues	17.14

Department	pliance with, the <i>Canadian Human Rights Act</i> and the <i>Employment Equity Act</i> .	Program Activity Descriptions
Strategic Outcome	A fair, relevant and accessible justice system that reflects Canadian values.	<i>Public hearings of cases referred by the Canadian Human Rights Commission (CHRC) relating to complaints of discrimination under the Canadian Human Rights Act</i>
Program Activity Descriptions	<i>Developing policies and laws</i>	To inquire into complaints of discrimination to decide if particular practices contravened the <i>Canadian Human Rights Act</i> .
<i>Developing policies and laws</i>	The planning and development of government justice policies dealing with matters within the mandate of the Minister of Justice.	<i>Review direction given by the CHRC to employers pursuant to the Employment Equity Act</i>
<i>Developing and implementing programs</i>	The design, development and implementation of cost-shared programs and grants and contributions.	Conduct hearings into requests from employers to review decisions issued to them by the CHRC or into appeals from the CHRC to confirm directions given to employers.
Strategic Outcome	A federal government that is supported by effective and responsive legal services.	Commissioner for Federal Judicial Affairs
Program Activity Descriptions	<i>Providing legal advisory, litigation and legislative services to government</i>	Strategic Outcome
The provision of legal advisory services to departments and agencies and the supervision, coordination and/or conduct of civil litigation on their behalf.		An independent and efficient federal judiciary.
Canadian Human Rights Commission		Program Activity Descriptions
Strategic Outcome	Equality, respect for human rights and protection from discrimination by fostering understanding of, and com-	<i>Payments pursuant to the Judges Act</i>
		Payments of salaries, allowance and annuities to federally appointed judges, and their survivors, in the superior courts and courts of appeal in Canada.
		<i>Canadian judicial council</i>
		Administrative support to the various committees established by the Council which is made up of all of the Chief and Associate Chief Justices in Canada as well as the senior judges from the superior courts in Nunavut, Yukon and the Northwest Territories.

Federal judicial affairs

Provides other services to federally appointed judges including language training, editing of the federal courts reports, and services to the Minister of Justice through the Judicial Appointments Secretariat.

Courts Administration Service

Strategic Outcome

The public has effective, timely and fair access, in either official language, to the litigation processes of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada.

Program Activity Descriptions

Provide registry services

The Registry services provide administrative support to the courts to ensure the proper and efficient operation of the litigation process.

Provide judicial services

This service line provides judicial support to the Justices, including but not limited to judicial assistants, ushers and other staff who provide direct support to the Justices in the discharge of their responsibilities.

Office of the Director of Public Prosecutions

Strategic Outcome

Prosecute criminal offences under federal law in a manner that is independent of any improper influence and respects the public interests.

Program Activity Descriptions

Prosecution of drug, organized crime and Criminal Code offences

Provision of legal advice and litigation support during the police investigations, and prosecution of all drug charges under the *Controlled Drugs and Substances Act*, regardless of whether a federal, provincial or municipal police agency laid the charges, except in the case of Quebec and New Brunswick, where the Office of the Director of Public Prosecutions (ODPP) prosecutes drug charges laid by the RCMP. Prosecution of organized crime cases. Pursuant to understandings with the provinces, prosecution of Criminal Code offences where they are related to drug charges and the drug aspect forms the major part of the case. In the three Northern Territories, prosecution of all Criminal Code offences.

Prosecution of federal offences to protect the environment, natural resources, economic and social health

Provision of advice and litigation support to federal investigative agencies, and prosecution of federal offences under 50 federal statutes upholding the mandates and policies of federal departments e.g. *Fisheries Act*, *Income Tax Act*, *Copyright Act*, *Canadian Environmental Protection Act*. Advice and prosecution of complex capital market fraud cases.

Addressing criminal issues, in the context of prosecutions, to contribute to a safer world for Canada

Prosecution of offences under such federal statutes as the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*, *Customs Act*, *Excise Act* and the *Excise Tax Act* to combatting trans-national crime and terrorism.

Promoting a fair and effective justice system that reflects Canadian values within a prosecutorial context

This program activity contributes to strengthening the criminal justice system across Canada and improving its efficiency by providing legal training to police, and by promoting federal/provincial/territorial cooperation among the prosecution community on important shared issues.

Offices of the Information and Privacy Commissioners of Canada

Strategic Outcome

The protection of the privacy rights of Canadians.

Program Activity Descriptions

Assess and investigate compliance with privacy obligations

The Office of the Privacy Commissioner (OPC) is responsible for investigating complaints and responding to inquiries received from individuals and organizations who contact the Office for advice and assistance on a wide range of privacy-related issues. The OPC also assesses how well organizations are complying with requirements set out in the two federal laws and provides recommendations on Privacy Impact Assessments (PIAs) pursuant to the Treasury Board of Canada policy. This activity is supported by a legal team that provides specialized legal advice and litigation support.

Privacy issues – Research and policy

The OPC serves as a centre of expertise on emerging privacy issues in Canada and abroad by researching trends, monitoring legislative and regulatory initia-

tives, providing analysis on key issues, and developing policy positions that advance the protection of privacy rights. An important part of the work done involves supporting the Commissioner and Assistant Commissioners in providing advice to Parliament on legislation and on government program initiatives that may impact on privacy.

Privacy education – Promotion and protection of privacy

The OPC plans and implements a number of public education and communications activities, including speaking engagements and special events, media relations, advertising, and the production and dissemination of promotional and educational material.

Strategic Outcome

Individual's rights under the *Access to Information Act* are safeguarded.

Program Activity Descriptions

Assess, investigate, review, pursue judicial enforcement, and provide advice

The *Access to Information Act* is the legislative authority for the activities of the Information Commissioner and his/her office.

The objectives of the activity are:

- To ensure that the rights and obligations of complainants under the *Access to Information Act* are respected; complainants, heads of federal government institutions and all third parties affected by complaints are given a reasonable opportunity to make representations to the Information Commissioner; and investigations are thorough and timely;

- To persuade federal government institutions to adopt information practices in keeping with the *Access to Information Act*; and
- To bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court.

Supreme Court of Canada

Strategic Outcome

To provide the best decision-making environment for the Supreme Court.

Program Activity Descriptions

Process hearings and decisions

The Office of the Registrar exists to provide the services the Court must have to render its decisions as the Court of last resort. The principal responsibilities of the Office of the Registrar are to provide a full range of administrative and support services to the Judges and to manage cases coming to the Court.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
...	262,024,000	...	...	1			
...	...	17,812,007	...	1a			
...	...	529,180	...	1b			
...	...	547,509	547,509				
...	...	426,000	426,000				
...	...	130,250	130,250				
...	...	1,208,000	1,208,000				
...	...	12,953,141	12,953,141				
...	...	10,459,383	10,459,383				
...	...	(773,000)	(773,000)				
...	...	(348,900)	(348,900)				
...	...	(330,000)	(330,000)				
...	...	(17,800)	(17,800)				
...	...	(6,342,521)	(6,342,521)				
...	...	(45,501)	(45,501)				
...	262,024,000	18,341,187	17,866,561		268,382,003	29,849,745	546,455,966
...	266,383,000	...	...		
...	...	109,475,415	...				
...	...	4,000,000	...				
...	...	...	330,000				
...	266,383,000	113,475,415	330,000		362,253,796	17,934,619	354,964,033
...	74,522	...	(200)	(S)			
...	67,190,000	...	(11,764,727)	(S)	74,322	...	72,922
837	...	...	2,577	(S)	55,425,273	...	72,637,835
...	...	...	24,448	(S)	2,923	...	24,436
...	...	...	...		24,448	...	67,815
837	595,671,522	131,816,602	6,458,659		686,162,765	47,784,364	974,223,007

Ministry Summary—Continued

[illegible]

(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	390,465,000	(250,000)	(34,614)	390,180,386	390,180,386	...	...	394,797,577
(S)	Contributions to employee benefit plans	847,000	...	(120,993)	726,007	726,007	...	...	783,954
...	400,274,000	395,601	343,237	401,012,838	...	399,931,631	1,081,207	...	404,584,428
Courts Administration Service									
30	Program expenditures	51,250,000	...	...	51,250,000	...	...	...	60,551,550
30a	Program expenditures	3,223,830	...	...	3,223,830	...	...	...	6,059,860
	Transfer from: TB Vote 10 ⁽¹⁾	81,349	...	...	81,349	...	...	...	...
	TB Vote 15 ⁽¹⁾	234,000	...	...	234,000	...	...	...	...
	TB Vote 22 ⁽¹⁾	1,684,018	...	...	1,684,018	...	...	...	10,000
	TB Vote 23 ⁽¹⁾	1,250,000	...	...	1,250,000	...	...	...	...
	Total—Vote 30	51,250,000	3,223,830	3,249,367	57,723,197	54,602,091	3,121,106	...	60,551,550
(S)	Contributions to employee benefit plans	6,478,000	...	(443,028)	6,034,972	6,034,972	...	...	6,059,860
(S)	Spending of proceeds from the disposal of surplus Crown assets	1,420	...	15,423	16,843	1,420	...	15,423	10,000
(S)	Refunds of amounts credited to revenues in previous years	...	...	96	96	96	...	...	...
1,420	57,728,000	3,223,830	2,821,858	63,775,108	...	60,638,579	3,121,106	15,423	66,621,410
Total Agency—Budgetary									
Law Commission of Canada ⁽²⁾									
...	Appropriations not required for the current year	...	...	...	...	...	...	...	2,177,572
Total Agency—Budgetary									
Office of the Director of Public Prosecutions									
35	Program expenditures	86,275,000	...	...	86,275,000	...	...	...	...
35a	Program expenditures	14,226,320	...	...	14,226,320	...	...	...	...
35b	Transfer of \$6,342,521 from Justice Vote 1, and \$223,000 from Transport Vote 1	...	...	...	...	...	...	...	...
	Transfer from: Vote 1	1	...	...	1	...	...	...	...
	Vote 1 (Transport)	6,342,521	...	...	6,342,521	...	...	...	...
	TB Vote 23 ⁽¹⁾	223,000	...	...	223,000	...	...	...	...
	Total—Vote 35	86,275,000	14,226,321	8,586,553	109,087,874	99,788,485	9,299,389	...	...
(S)	Contributions to employee benefit plans	12,251,000	...	(2,129,832)	10,121,168	10,121,168	...	...	...
(S)	Refunds of amounts credited to revenues in previous years	...	...	29,150	29,150	29,150	...	...	...
...	98,526,000	14,226,321	6,485,871	119,238,192	...	109,938,803	9,299,389	...	...
Offices of the Information and Privacy Commissioners of Canada									
40	Office of the Information Commissioner of Canada—Program expenditures	6,684,000	...	...	6,684,000	...	...	...	...
	Transfer from: TB Vote 15 ⁽¹⁾	49,000	...	...	49,000	...	...	...	...
	TB Vote 22 ⁽¹⁾	327,460	...	...	327,460	...	...	...	...

Ministry Summary—Concluded

Source of authorities				Disposition of authorities							
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year		Lapsed or (overexpended)		Available for use in subsequent years	
	\$	\$				\$	\$	\$	\$		
...	...	...	...	185,991							
...	6,684,000	...	...	562,451							
...	16,262,000	...	...	16,262,000							
...	...	...	...	64,000							
...	...	...	...	723,000							
...	...	...	...	453,609							
...	16,262,000	...	...	1,240,609							
...	3,060,000	...	...	(762,484)							
8,065	...	...	...	8,313							
8,065	26,006,000	...	...	1,048,889							
...	24,505,000	...	...	24,505,000							
...	...	...	...	113,000							
...	...	...	...	1,039,550							
...	...	...	...	1,559							
...	24,505,000	...	...	1,154,109							
...	4,959,000	...	...	210,896							
...	2,342,000	...	...	(60,373)							
9,610	...	...	...	137							
9,610	31,806,000	...	...	1,304,769							
24,013	1,235,457,522	149,662,354	20,054,804	1,405,198,693							

45	TB Vote 23 (1)	...	...	...			
	Total—Vote 40	7,011,601	234,850	...						
	Office of the Privacy Commissioner of Canada— Program expenditures Transfer from: TB Vote 15 (1) TB Vote 22 (1) TB Vote 23 (1)									
	Total—Vote 45	15,682,021	1,820,588	...						
(S)	Contributions to employee benefit plans	2,297,516	...	...				
(S)	Spending of proceeds from the disposal of surplus Crown assets	2,243	5,822	8,313						
	Total Agency—Budgetary	24,993,381	2,061,260	8,313						
	Supreme Court of Canada Program expenditures Transfer from: TB Vote 15 (1) TB Vote 22 (1) TB Vote 23 (1)									
	Total—Vote 50	23,293,244	2,365,865	...						
(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	5,169,896	...	...				
(S)	Contributions to employee benefit plans	2,281,627	...	...				
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	9,610	137						
	Total Agency—Budgetary	30,744,767	2,375,475	137						
	Total Ministry—Budgetary	1,338,580,402	66,593,927	24,364						

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Transfer from: TB Vote 23—Payroll requirements.

(2) Law Commission of Canada was dissolved in December 2006.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Developing policies and laws	43,510,242	40,215,342	...	...	...	...	...	...	...	...	43,510,242	40,215,342
Developing and implementing programs	10,592,718	6,564,859	...	...	380,188,415	362,253,796	...	...	...	...	390,781,133	368,818,655
Providing legal advisory, litigation and legislative services to government	481,612,198	459,084,721	...	...	...	...	181,955,953	181,955,953	...	...	299,656,245	277,128,768
Sub-total	535,715,158	505,864,922	...	...	380,188,415	362,253,796	181,955,953	181,955,953	...	...	733,947,620	686,162,765
Revenues netted against expenditures	(181,955,953)	(181,955,953)	...	...	...	...	(181,955,953)	(181,955,953)	...	...	...	...
Total Department—Budgetary	353,759,205	323,908,969	...	...	380,188,415	362,253,796	...	...	...	...	733,947,620	686,162,765
Canadian Human Rights Commission												
Dispute resolution	9,283,062	10,455,766	...	...	...	...	...	...	...	...	9,283,062	10,455,766
Discrimination prevention	6,990,547	5,346,741	...	...	...	...	...	...	...	...	6,990,547	5,346,741
Knowledge development	6,313,547	6,190,198	...	...	...	...	...	...	...	...	6,313,547	6,190,198
Total Agency—Budgetary	22,587,156	21,992,705	...	...	...	...	...	...	...	...	22,587,156	21,992,705
Canadian Human Rights Tribunal												
Public hearings of cases referred by the Canadian Human Rights Commission (CHRC) relating to complaints of discrimination under the <i>Canadian Human Rights Act</i>	4,454,446	4,177,771	...	...	...	...	...	...	...	...	4,454,446	4,177,771
Total Agency—Budgetary	4,454,446	4,177,771	...	...	...	...	...	...	...	...	4,454,446	4,177,771
Commissioner for Federal Judicial Affairs												
Payments pursuant to the <i>Judges Act</i>	390,180,386	390,180,386	...	...	...	...	...	...	...	...	390,180,386	390,180,386
Canadian judicial council	1,767,415	1,658,196	...	...	...	...	...	...	...	...	1,767,415	1,658,196
Federal judicial affairs	9,340,037	8,266,799	...	...	...	...	275,000	173,750	...	...	9,065,037	8,093,049
Sub-total	401,287,838	400,105,381	...	...	...	...	275,000	173,750	...	...	401,012,838	399,931,631
Revenues netted against expenditures	(275,000)	(173,750)	...	...	...	...	(275,000)	(173,750)	...	...	...	...
Total Agency—Budgetary	401,012,838	399,931,631	...	...	...	...	...	...	...	...	401,012,838	399,931,631

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Courts Administration Service												
Provide registry services	41,364,535	38,034,204	...	...	...	...	...	...	...	...	41,364,535	38,034,204
Provide judicial services	22,410,573	22,604,375	...	...	...	...	...	...	...	...	22,410,573	22,604,375
Total Agency—Budgetary	63,775,108	60,638,579	...	...	...	...	...	...	...	...	63,775,108	60,638,579
Office of the Director of Public Prosecutions												
Prosecution of drug, organized crime and Criminal Code offences	94,399,303	85,958,134	...	...	...	...	...	...	...	...	94,399,303	85,958,134
Prosecution of federal offences to protect the environment, natural resources, economic and social health	30,487,760	27,758,755	...	...	...	...	11,342,000	8,969,385	...	...	19,145,760	18,789,370
Addressing criminal issues, in the context of prosecutions, to contribute to a safer world for Canada	4,803,896	4,378,035	...	...	...	...	...	...	...	...	4,803,896	4,378,035
Promoting a fair and effective justice system that reflects Canadian values within a prosecutorial context	889,233	813,264	...	...	...	...	...	...	...	...	889,233	813,264
Sub-total	130,580,192	118,908,188	...	...	...	...	11,342,000	8,969,385	...	...	119,238,192	109,938,803
Revenues netted against expenditures	(11,342,000)	(8,969,385)	...	...	...	...	(11,342,000)	(8,969,385)	...	...	...	...
Total Agency—Budgetary	119,238,192	109,938,803	...	...	...	...	...	...	...	...	119,238,192	109,938,803
Offices of the Information and Privacy Commissioners of Canada												
Assess and investigate compliance with privacy obligations	10,570,657	9,777,463	...	...	...	...	...	...	...	...	10,570,657	9,777,463
Privacy issues—Research and policy	3,944,139	3,214,203	...	...	500,000	474,458	...	...	...	...	4,444,139	3,688,661
Privacy education—Promotion and protection of privacy	3,948,985	3,669,004	...	...	...	...	...	...	...	...	3,948,985	3,669,004

Assess, investigate, review, pursue
judicial enforcement, and provide
advice

	8,099,173	7,858,253	...	...	...	...	...	...	...	...	8,099,173	7,858,253
Total Agency—Budgetary	26,562,954	24,518,923	...	...	500,000	474,458	...	...	...	...	27,062,954	24,993,381
Supreme Court of Canada												
Process hearings and decisions	33,120,379	30,744,767	...	...	...	...	...	...	...	...	33,120,379	30,744,767
Total Agency—Budgetary	33,120,379	30,744,767	...	...	...	...	...	...	...	...	33,120,379	30,744,767
Total Ministry— Budgetary	1,024,510,278	975,852,148	...	...	380,688,415	362,728,254	...	...	...	...	1,405,198,693	1,338,580,402

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	\$	\$					
	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	1,140	...	...	1,140	...	1,140	...
...	7,220	...	...	7,220	...	7,220	...
...	8,620	...	...	8,620	8,593	27	8,620
...	12,274	...	...	12,274	12,274	...	12,274
...	18,170	...	...	18,170	18,170	...	18,170
...	26,600	...	...	26,600	...	26,600	26,600
...	38,600	...	...	38,600	38,600	...	38,600
...	50,000	...	(50,000)	...	...	...	29,950
...	100,000	...	...	100,000	100,000	...	100,000
...	268,345	...	...	268,345	268,345	...	268,345
...	565,031	...	48,100	613,131	110,500	502,631	227,550
...	880,000	100,000	...	980,000	519,890	460,110	790,325
...	50,000	...	...	50,000	43,320	6,680	28,500
...	350,000	500,000	...	850,000	239,788	610,212	343,023
...	...	260,000	...	260,000	96,996	163,004	4,000
...	2,376,000	860,000	(1,900)	3,234,100	1,456,476	1,777,624	1,895,957
Contributions							
...	1,703,584	...	...	1,703,584	1,702,667	917	2,341,894
...	2,000,000	...	2,000,000	4,000,000	3,959,663	40,337	1,121,100
...	2,553,251	...	250,000	2,803,251	1,411,336	1,391,915	2,431,342
...	2,842,846	...	...	2,842,846	2,798,219	44,627	3,479,089
...	4,836,363	...	...	4,836,363	4,836,363	...	4,836,363
...	3,356,593	1,500,000	300,000	5,156,593	5,156,593	...	4,856,593

...	8,686,829	...	(5,148,100)	3,538,729	Contributions to support the implementation of official languages requirements under the <i>Contraventions Act</i>	...	758,929	...	2,613,100
...	...	...	...	...	Contributions under the Aboriginal Justice Strategy Fund	...	2,779,800	...	...
...	2,900,000	6,140,000	2,070,000	11,110,000	Contributions in support of the Youth Justice Fund	...	9,586,445	...	7,287,586
...	2,650,000	275,000	...	2,925,000	Contributions in support of the Child-centred Family Justice Fund	...	2,415,577	...	2,880,238
...	11,950,027	4,000,000	300,000	16,250,027	Contributions to the provinces to assist in the operation of legal aid systems	...	16,250,027	...	16,170,761
...	79,827,507	40,000,000	...	119,827,507	Contributions to the provinces and territories in support of youth justice services	...	119,827,507	...	119,827,507
...	134,550,000	32,552,415	10,200,000	177,302,415	Integrated Market Enforcement Teams Reserve Fund	...	177,302,415	...	177,302,415
...	3,750,000	...	...	3,750,000	Contributions for the Victims of Crime Initiative	...	3,750,000	...	...
...	2,400,000	5,250,000	...	7,650,000	Contributions in support of Federal Court-Ordered Counsel	...	2,426,494	...	1,908,150
...	...	1,650,000	4,201,000	5,851,000	Contributions to the provinces and territories in support of youth justice services	...	5,850,842	...	1,117,515
...	...	...	...	...	Intensive rehabilitative custody and supervision program	...	...	...	...
...	...	21,248,000	(14,298,513)	6,949,487	Special advocates program	...	4,039,250	...	3,424,450
...	...	...	127,513	127,513	Contributions in support of the Hague Conference on Private International Law	...	127,513	...	...
...	...	...	250,000	250,000	Contribution in support of International Institute for the Unification of Private Law (UNIDROIT)	...	249,559	...	...
...	...	...	80,000	80,000	Items not required for the current year	...	77,050	...	...
...	...	...	...	...		...	...	...	1,469,973
...	264,007,000	112,615,415	331,900	376,954,315	Total—Contributions	...	360,797,320	...	353,068,076
...	266,383,000	113,475,415	330,000	380,188,415	Total Department	...	362,253,796	...	354,964,033
Offices of the Information and Privacy Commissioners of Canada									
Contributions									
Privacy issues—Research and policy									
...	500,000	...	...	500,000	The <i>Personal Information Protection and Electronic Documents Act</i> Class contribution program	...	474,458	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	423,424
...	500,000	...	...	500,000	Total Agency	...	474,458	...	423,424
...	266,883,000	113,475,415	330,000	380,688,415	Total Ministry	...	362,728,254	...	355,387,457

Details of Spendable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Providing legal advisory, litigation and legislative services to government	181,955,953	181,955,953	...	...
Total Department—Budgetary	181,955,953	181,955,953	...	...
Commissioner for Federal Judicial Affairs				
Budgetary (respendable revenues)				
Federal judicial affairs	275,000	173,750	173,066	...
Total Agency—Budgetary	275,000	173,750	173,066	...
Office of the Director of Public Prosecutions				
Budgetary (respendable revenues)				
Prosecution of federal offences to protect the environment, natural resources, economic and social health	11,342,000	8,969,385	...	...
Total Agency—Budgetary	11,342,000	8,969,385	...	...
Total Ministry—Budgetary	193,572,953	191,099,088	173,066	...

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Refunds of previous years' expenditures—				
Other government departments	6,785		267	
Sundries	312,276		719,059	
Adjustments to prior year's payables	3,775,914		5,809,505	
	4,094,975		6,528,631	
Sales of goods and services—				
Services of a regulatory nature—				
Divorce registrations	762,250		694,061	
Family orders agreements and enforcements assistance	7,284,963		6,180,817	
	8,047,213		6,874,878	
Services of a non-regulatory nature—				
Net Vote Legal Services Revenue	213,684,072		...	
	221,731,285		6,874,878	
Proceeds from the disposal of surplus Crown assets	2,577		17,894	
Miscellaneous revenues—				
Fines and forfeitures	261,442		967,908	
Rental of dwellings and utilities	23,440		294,909	
Crown corporation billings	223,654		349,144	
Services of a non-regulatory nature	182,474		161,311,691	
Sundries	93,924		261,164	
	784,934		163,184,816	
Total Department	226,613,771		176,606,219	
Canadian Human Rights Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	11,576		63,477	
Adjustments to prior year's payables	7,113		154,269	
	18,689		217,746	
Proceeds from the disposal of surplus Crown assets	...		4,085	
Miscellaneous revenues	60,514		34,915	
Total Agency	79,203		256,746	

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Canadian Human Rights Tribunal					
Other revenues—			Law Commission of Canada ⁽¹⁾		
Refunds of previous years' expenditures—			Other revenues—		
Adjustments to prior year's payables	10	4,301	Refunds of previous years' expenditures—		54
Proceeds from the disposal of surplus Crown assets	4	...	Adjustments to prior year's payables	12,000	28,568
Miscellaneous revenues	1,825	25		12,000	28,622
Total Agency	1,839	4,326	Miscellaneous revenues	...	5
Commissioner for Federal Judicial Affairs					
Other revenues—			Total Agency	12,000	28,627
Refunds of previous years' expenditures	3,606	168	Office of the Director of Public Prosecutions		
Sales of goods and services—			Other revenues—		
Services of a non-regulatory nature	173,750	173,066	Refunds of previous years' expenditures—		...
Miscellaneous revenues—			Other government departments	4,123	...
Judges' Public Service Superannuation Account deductions	12,055,180	12,473,066	Sundries	60,553	...
Total Agency	12,232,536	12,646,300	Adjustments to prior year's payables	1,565,700	...
Courts Administration Service					
Other revenues—			Sales of goods and services—	1,630,376	...
Refunds of previous years' expenditures—			Services of a non-regulatory nature—		
Adjustments to prior year's payables	33,977	25,334	Charge revenue credited to the vote	10,794,632	...
	32,482	45,731			
	66,459	71,065	Miscellaneous revenues—		
			Fines and forfeitures	910,489	...
			Rental of dwellings and utilities	315,882	...
			Sundries	3,641	...
				1,230,012	...
			Total Agency	13,655,020	...
			Offices of the Information and Privacy Commissioners of Canada		
			Other revenues—		
			Refunds of previous years' expenditures—		90,943
			Adjustments to prior year's payables	82,330	1
				88,642	90,944
			Proceeds from the disposal of surplus Crown assets	8,313	8,065
			Miscellaneous revenues	662	367
			Total Agency	97,617	99,376

Revenues—Concluded

	Current year	Previous year
	\$	\$
Supreme Court of Canada		
Other revenues—		
Refunds of previous years' expenditures—	9,165	20,491
Refunds of previous years' expenditures	27,912	3,047
Adjustments to prior year's payables		
	37,077	23,538
Sales of goods and services—		
Lease and use of public property	7,552	5,928
Sales of goods and information products—		
Sale of Supreme Court Bulletin	2,400	8,400
Sale of reasons for judgment	5,970	12,477
	8,370	20,877
Other fees and charges—		
Photocopies	46,123	32,408
Filing fees	75,680	55,925
Sundries	24,808	33,295
	146,611	121,628
	162,553	148,433
Proceeds from the disposal of surplus Crown assets	137	9,610
Miscellaneous revenues—		
Judges' contributions towards annuities	79,397	105,424
Total Agency	279,144	287,005
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	5,951,834	6,965,015
Sales of goods and services	234,528,579	8,918,772
Proceeds from the disposal of surplus Crown assets	26,454	41,405
Miscellaneous revenues	20,503,402	178,564,787
Total Ministry	261,010,269	194,489,979

(1) Law Commission of Canada was dissolved in December 2006.

SECTION 18

2007-2008

PUBLIC ACCOUNTS OF CANADA

National Defence

Department

Canadian Forces Grievance Board

Military Police Complaints Commission

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions ..	18.2
Ministry summary	18.4
Program activity	18.7
Transfer payments	18.8
Details of spendable amounts	18.10
Revenues	18.11

Department

Strategic Outcome

Canadians' confidence that the Department of National Defence/Canadian Forces have relevant and credible capacity to meet defence and security commitments.

Program Activity Descriptions

Generate and sustain relevant, responsive and effective combat-capable integrated forces

This program activity consists of all the activities necessary to design and develop force structure, create the capability components, generate the forces, and sustain and maintain the forces over time at the appropriate readiness levels. It is designed to generate and sustain forces capable of: maritime effects; land effects; aerospace effects; and joint, national, unified and special operations forces. This activity is required to:

- Maintain operational units;
- Maintain deployable support units;
- Recruit and train personnel;
- Provide nationally based fixed support including infrastructure, supply, fixed command, force development, and research and development; and
- Acquire capital equipment.

Strategic Outcome

Success in assigned missions in contributing to domestic and international peace, security and stability.

Program Activity Descriptions

Conduct operations

This program activity represents the main use of the program output from generate and sustain forces, i.e. the employment of forces in operations, whether on a con-

stant basis, selectively ongoing operations, or as required for named domestic or international operations. It consists of all the activities necessary to conduct: constant situational awareness; domestic and continental operations; and international operations. This activity is required to:

- Maintain and conduct Intelligence, surveillance and reconnaissance (ISR) operations;
- Maintain ISR support;
- Employ forces to conduct contingency operations in response to domestic or continental requirements;
- Employ high-readiness forces to conduct operations in response to domestic and continental requirements;
- Provide ongoing specified services in accordance with Government of Canada and other government department (OGD) agreements and demand from other levels of government;
- Employ forces to conduct contingency operations in response to international requirements; and
- Employ high-readiness forces to conduct operations in response to international requirements.

Strategic Outcome

Good governance, canadian identity and influence in a global community.

Program Activity Descriptions

Contribute to canadian government, society and international community in accordance with canadian interests and values

This program activity consists of defence advice to the Government of Canada, contributions to canadian government; and contributions to the international commu-

nity, all in accordance with canadian interests and values. This activity is required to:

- Provide defence and security policy advice to the Government of Canada;
- Provide military advice to the Government of Canada;
- Provide support to Government of Canada programs;
- Contribute to canadian economy and innovation;
- Contribute to canadian identity;
- Contribute to youth and education;
- Meet commitments to international organizations and exchange programs; and
- Provide advisory and training support to other nations.

Canadian Forces Grievance Board Strategic Outcome

The findings and recommendations of the Canadian Forces Grievance Board are implemented in the Canadian Forces and lead to improvements in the conditions of work.

Program Activity Descriptions

Review canadian forces grievances referred by the Chief of the Defence staff

The Board conducts objective and transparent reviews of grievances with due respect to fairness and equity for each member of the Canadian Forces, regardless of rank or position. It ensures that the rights of military personnel are considered fairly throughout the process and that its Board members act in the best interest of the parties concerned. The findings and recommendations it issues

are not only based in law but form precedents that may facilitate change within the Canadian Forces. Administrative tribunals, such as the Board, provide a mechanism outside the courts for the expeditious resolution of complex and particular matters. Acting independently of the Government, tribunals have the power to make decisions through enabling statutes of Parliament. Such powers permit the tribunal to determine the existence and scope of rights and obligations in a particular field of expertise and these are to be exercised in accordance with the public interest and the specific circumstances prevailing in the tribunal's area of activity. As an administrative tribunal designed to review grievances, the Board must ensure that its recommendations comply with the law and can be implemented in accordance with its enabling legislation, relevant human rights legislation and the Canadian Charter of Rights and Freedoms. Canadian courts have also rendered several decisions on a wide range of subjects and Board members must keep abreast of these, as well as the current Queen's Regulations and Orders for the Canadian Forces (QR&O), the Canadian Forces Administrative Orders (CFAO) and Treasury Board policies, all of which are used in the course of analyzing grievances and developing findings and recommendations.

Military Police Complaints Commission

Strategic Outcome

A military police force that performs its policing duties in a highly professional manner, free from interference and with the confidence and support of those it serves.

Program Activity Descriptions

Complaints resolution

To successfully resolve complaints about the conduct of military police members as well as complaints of interference with military police investigations.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	11,848,854,106	...	...	11,848,854,106	1	Operating expenditures				
...	1a	Transfer of \$838,685 from Industry Vote 85, and \$332,500 from Industry Vote 75				
...	...	1,191,785,131	...	1,191,785,131	1b	Transfer of \$92,231,228 from National Defence Vote 5, \$1,343,000 from Transport Vote 1, \$190,000 from Public Safety and Emergency Preparedness Vote 45, and \$78,000 from Industry Vote 75				
...		Transfer from: Vote 1 (Transport)				
...	1	...		Vote 5				
...		Vote 45 (Public Safety and Emergency Preparedness)				
...		Vote 75 (Industry)				
...		Vote 85 (Industry)				
...		TB Vote 10 ⁽¹⁾				
...		TB Vote 15 ⁽¹⁾				
...		TB Vote 22 ⁽¹⁾				
...		TB Vote 23 ⁽¹⁾				
...		Transfer to: Vote 1 (Foreign Affairs and International Trade)				
...		Vote 5 (Foreign Affairs and International Trade)				
...		Vote 10 (Environment)				
...		Vote 10 (Indian Affairs and Northern Development)				
...		Vote 35 (Treasury Board)				
...	11,848,854,106	1,191,785,132	193,589,813	13,234,229,051	Total—Vote 1		12,812,313,625	421,915,426	...	11,925,234,910
...	3,592,868,100	...	...	3,592,868,100	5	Capital expenditures				
...	...	366,746,508	...	366,746,508	5a	Transfer of \$342,000 from Health Vote 35, \$25,000 from Fisheries and Oceans Vote 1, and \$7,000 from Transport Vote 5				
...	5b	Transfer from: Vote 1 (Fisheries and Oceans)				
...		Vote 5 (Transport)				
...		Vote 35 (Health)				
...		TB Vote 22 ⁽¹⁾				
...		Transfer to: Vote 1				
...		Vote 1 (Fisheries and Oceans)				
...		Vote 1 (Health)				
...		Vote 5 (Agriculture and Agri-Food)				
...		Vote 5 (Environment)				
...		Vote 5 (Natural Resources)				

Vote 20 (Public Safety and Emergency Preparedness)
Vote 30 (Agriculture and Agri-Food)
Vote 35 (Health)
Vote 45 (Public Safety and Emergency Preparedness)
Vote 50 (Public Safety and Emergency Preparedness)
Vote 60 (Industry)

Total—Vote 5 3,199,759,553 764,250,014 ... 2,381,824,367

Grants and contributions
Transfer from TB Vote 22 ⁽¹⁾

Total—Vote 10 168,792,807 46,293,596 ... 187,349,586

(S) Minister of National Defence—Salary and motor car allowance
(S) Payments under the *Supplementary Retirement Benefits Act*
(S) Payments under Parts I-IV of the *Defence Services Pension Continuation Act*
(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan
(S) Contributions to employee benefit plans—Members of the military
(S) Contributions to employee benefit plans
(S) Collection agency fees
(S) Spending of proceeds from the disposal of surplus Crown assets

80,359 74,322 6,078,991 1,318,864 80,359 1,056,613,964 269,730,441 44,158 9,242,101 17,524,049,185 1,236,705,661 17,400,668 15,682,630,564

Total budgetary

Little Authorization for working capital advance account as established by Vote L206, *Appropriation Act No. 1, 1976* Limit \$120,000,000 (Net)

Total Department— 9,729,164 ... 754,784

Budgetary
Non-budgetary

Canadian Forces Grievance Board

15 Program expenditures
Transfer from: TB Vote 15 ⁽¹⁾
TB Vote 22 ⁽¹⁾
TB Vote 23 ⁽¹⁾

5,830,000 ... 37,000 289,900 1,559 6,158,459 617,129 5,604,889 553,570 ... 5,288,223 617,129 ... 563,841

Total—Vote 15

(S) Contributions to employee benefit plans

Total Agency—Budgetary 6,222,018 553,570 ... 5,852,064

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	3,139,000	...	...	3,139,000	20				
...	...	...	11,000	11,000					
...	...	...	155,950	155,950					
...	3,139,000	...	166,950	3,305,950					
...	295,000	...	(111,673)	183,327	(S)	2,725,450	580,500	...	2,628,927
200	...	...	...	200	(S)	183,327	...	...	208,043
						...	200	...	...
200	3,434,000	...	55,277	3,489,277		2,908,777	580,700	...	2,836,970
13,488,926	16,891,467,778	1,558,531,641	324,932,234	18,788,420,579		17,533,179,980	1,237,839,931	17,400,668	15,691,319,598
89,341,200	...	...	...	89,341,200		9,729,164	...	79,617,036	754,784

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.
(I) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 22—Operating budget carry forward

Treasury Board Vote 23—Paylist requirements.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$
Department																		
Generate and sustain relevant, responsive and effective combat-capable integrated forces—																		
Budgetary	11,800,154,979	10,932,889,657	3,719,440,905	2,811,307,910	16,199,447	10,572,757	180,018,912	180,018,912	180,018,912	...	...	...	15,355,776,419	13,574,751,412	...	15,355,776,419	13,574,751,412	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	69,418,108	7,559,560	...	69,418,108	7,559,560	...
Conduct operations—																		
Budgetary	2,263,729,923	2,578,403,238	219,694,234	357,599,856	...	...	23,175,338	23,175,338	23,175,338	...	...	...	2,460,248,819	2,912,827,756	...	2,460,248,819	2,912,827,756	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	14,026,571	1,527,479	...	14,026,571	1,527,479	...
Contribute to canadian government, society and international community in accordance with canadian interests and values																		
Budgetary	971,938,038	1,080,967,327	24,874,428	30,851,786	206,365,170	165,698,264	241,047,360	241,047,360	241,047,360	...	...	...	5,896,521	642,125	...	5,896,521	642,125	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sub-total—	15,035,822,940	14,592,260,222	3,964,009,567	3,199,759,552	222,564,617	176,271,021	444,241,610	444,241,610	444,241,610	...	...	...	18,778,155,514	17,524,049,185	...	18,778,155,514	17,524,049,185	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	89,341,200	9,729,164	...	89,341,200	9,729,164	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(444,241,610)	(444,241,610)	...	...	...	...	(444,241,610)	(444,241,610)	(444,241,610)	...	...	...	...	...	...	...	...	...
Total Department—	14,591,581,330	14,148,018,612	3,964,009,567	3,199,759,552	222,564,617	176,271,021	...	...	...	...	...	...	89,341,200	9,729,164	...	89,341,200	9,729,164	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Forces Grievance Board																		
Review canadian forces grievances referred by the Chief of the Defence staff																		
Budgetary	6,775,588	6,222,018	...	...	...	...	...	...	...	...	...	...	...	...	...	6,775,588	6,222,018	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	6,775,588	6,222,018	...	...	...	...	...	...	...	...	...	...	...	...	...	6,775,588	6,222,018	...
Military Police Complaints Commission																		
Complaints resolution																		
Budgetary	3,489,477	2,908,777	...	...	...	...	...	...	...	...	...	...	...	...	...	3,489,477	2,908,777	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	3,489,477	2,908,777	...	...	...	...	...	...	...	...	...	...	...	...	...	3,489,477	2,908,777	...
Total Ministry—	14,601,846,395	14,157,149,407	3,964,009,567	3,199,759,552	222,564,617	176,271,021	...	...	...	...	...	...	89,341,200	9,729,164	...	89,341,200	9,729,164	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	25,000	...	...	16,741	8,259	...	16,378
...	12,090	...	...	2,247	9,843	...	9,016
...	24,660	...	...	24,660	...	...	24,660
...	90,000	...	(9,641)	80,359	...	...	80,244
...	151,750	...	(9,641)	124,007	18,102	...	130,298
...	100,000	...	...	100,000	...	...	75,000
...	40,000	...	...	40,000	...	...	40,000
...	80,000	...	...	...	80,000	...	...
...	380,000	...	...	380,000	...	...	380,000
...	380,000	...	...	380,000	...	...	380,000
...	1,500,000	...	...	1,500,000	...	...	1,500,000
...	2,500,000	...	...	2,433,207	66,793	...	2,415,659
...	5,360,000	...	...	5,213,207	146,793	...	5,170,659
...	5,511,750	...	(9,641)	5,337,214	164,895	...	5,300,957

Department

Grants

Generate and sustain relevant, responsive and effective

combat-capable integrated forces

Civil pensions and annuities:

Mr. R P Thompson

Benevolent fund class grant

program:

Royal Canadian Air Force Benevolent Fund

Royal Canadian Naval Benevolent Fund

(S) Payments to dependants of certain members

of the Royal Canadian Air Force killed

while serving as instructors under the

British Commonwealth Air Training

Plan

Contribute to canadian government, society and

international community in accordance with

canadian interests and values

Conference of Defence Associations Grant

Program

Non-academic grant program:

Canadian Institute of International Affairs

Canadian Institute of Strategic Studies

Grant program to the national offices of the Cadet Leagues

of Canada:

Air Cadet League of Canada

Army Cadet League of Canada

Navy League of Canada

Grant to the Institute of Environmental Monitoring

and Research

Security and Defence Forum grant

program

Total—Grants

Contributions

Generate and sustain relevant, responsive and effective combat-capable integrated forces

Contribution program in support of the Search and Rescue

New Initiatives Fund

(S) Payments under Parts I-IV of the *Defence Services Pension Continuation Act*

Contribution to the Civil Air Search and Rescue Association

Contributions in support of the Capital assistance program

(S) Payments under the *Supplementary Retirement Benefits Act*

Contribute to canadian government, society and international community in accordance with canadian interests and values

Planning element of the Multinational United Nations Standby Forces High-Readiness Brigade contribution program

Biological and Chemical Defence Review Committee

COSPAS-SARSAT Secretariat contribution program

Contribution program for the promotion of defence diplomacy objectives implemented by the Military training assistance program

North Atlantic Treaty Organization programs:

Military budget

NATO Security investment program

North Atlantic Treaty Organization major activities:

NATO Airborne early warning and control program

North Atlantic Treaty Organization other activities

Pearson Peacekeeping Centre contribution program

Contribution program in support of the Search and Rescue New Initiatives Fund

Ministry Summary by Program Activity

Generate and sustain relevant, responsive and effective combat-capable integrated forces

Contribute to canadian government, society and international community in accordance with canadian interests and values

Total Ministry

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
(Generate and sustain relevant, responsive and effective combat-capable integrated forces)				
Recovery from members	132,344,761	132,344,761	124,849,071	
Recovery from other government departments (OGD's)	5,707,980	5,707,980	5,431,815	
Recovery from other governments/UN/NATO	889,263	889,263	16,993,446	
Other recoveries	41,076,908	41,076,908	45,965,046	
	180,018,912	180,018,912	193,239,378	
Conduct operations				
Recovery from members	2,362,345	2,362,345	3,470,263	
Recovery from other government departments (OGD's)	522,058	522,058	697,430	
Recovery from other governments/UN/NATO	18,617,489	18,617,489	20,223,607	
Other recoveries	1,673,446	1,673,446	3,688,016	
	23,175,338	23,175,338	28,079,316	
Contribute to canadian government, society and international community in accordance with canadian interests and values				
Recovery from members	616,365	616,365	830,797	
Recovery from other government departments (OGD's)	7,330,425	7,330,425	10,167,743	
Recovery from other governments/UN/NATO	211,516,812	211,516,812	196,051,990	
Other recoveries	21,583,758	21,583,758	6,246,981	
	241,047,360	241,047,360	213,297,511	
Total budgetary	444,241,610	444,241,610	434,616,205	
Non-budgetary (respendable receipts)				
Generate and sustain relevant, responsive and effective combat-capable integrated forces				
Working capital advance	201,287,930	201,287,930	219,711,418	
Conduct operations				
Working capital advance	20,572,982	20,572,982	35,334,484	
Contribute to canadian government, society and international community in accordance with canadian interests and values				
Working capital advance	11,922,979	11,922,979	10,626,913	
Total non-budgetary	233,783,891	233,783,891	265,672,815	
Total Ministry—Budgetary	444,241,610	444,241,610	434,616,205	
Non-budgetary	233,783,891	233,783,891	265,672,815	

Revenues

Department	Current year	Previous year		Current year	Previous year
				\$	\$
Other revenues—					
Return on investments—					
Other accounts—					
Interest on loans to employees posted abroad	579,252	517,875			
Interest earned from funds on deposit with suppliers/ banks	4,198,977	8,875,709			
Overdue accountable advances	...	204			
Security deposit (outside Canada posting)	7,920	6,412			
Refunds of previous years' expenditures	4,786,149	9,400,200			
Sales of goods and services—	63,965,163	77,786,353			
Lease and use of public property	109,634,832	107,514,500			
Services of a regulatory nature	11,884	11,391			
Services of a non-regulatory nature	220,491,340	203,171,000			
Sales of goods and information products	91,408,950	81,438,258			
Other fees and charges—					
Deferred revenues	4,521,352	...			
Revenues from fines	690,914	553,529			
Sundries	23,978,156	24,253,300			
	29,190,422	24,806,829			
Proceeds from the disposal of surplus Crown assets	450,737,428	416,941,978			
Miscellaneous revenues—	17,400,668	20,470,605			
Includes payments received from United Nations in respect of peacekeeping operations and from provincial govern- ments for humanitarian assistance provided	37,736,480	7,966,140			
Total Department	574,625,888	532,565,276			
Canadian Forces Grievance Board					
Other revenues—					
Refunds of previous years' expenditures	24,300	26,911			
Miscellaneous revenues	5	15			
Total Agency	24,305	26,926			
Military Police Complaints Commission					
Other revenues—					
Proceeds from the disposal of surplus Crown assets	...	200			
Total Agency	...	200			
Ministry Summary					
Other revenues—					
Return on investments	4,786,149	9,400,200			
Refunds of previous years' expenditures	63,989,463	77,813,264			
Sales of goods and services	450,737,428	416,941,978			
Proceeds from the disposal of surplus Crown assets	17,400,668	20,470,805			
Miscellaneous revenues	37,736,485	7,966,155			
Total Ministry	574,650,193	532,592,402			

SECTION 19

2007-2008

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

Cape Breton Development Corporation

National Energy Board

Northern Pipeline Agency

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	19.2
Ministry summary	19.5
Program activity	19.9
Transfer payments	19.11
Details of spendable amounts	19.16
Revenues	19.16

Department

Strategic Outcome

Canadians derive sustainable social and economic benefits from the assessment, development and use of energy, forest and mineral resources, and have the knowledge to mitigate environmental impacts and respond effectively to natural and man-made hazards.

Program Activity Descriptions

Earth sciences

The Earth sciences program activity is an essential component of the science and technology Canadians need to make informed economic, social and environmental decisions. Geomatics Canada, Canada's national mapping agency, provides geographic information of Canada's landmass and offshore including topographic maps and aeronautical charts, legal surveys of Canada Lands, geodesy for accurate positioning, and the archiving and application of earth observation data. The Geological Survey of Canada, Canada's national geoscience agency, works with the provinces and territories to provide the geological information that ensures a competitive investment climate for mineral and petroleum exploration, elucidates groundwater resources, maps the geology of the seafloor, helps reduce the risk posed by natural hazards such as earthquakes, magnetic storms, landslides, and naturally-occurring toxic substances. Earth sciences also manages horizontal programs in Climate change impacts and adaptation, and GeoConnections; delivers Canada's commitment to monitoring nuclear explosions under the Comprehensive Test Ban Treaty; responds to nuclear emergencies; and provides logistics support to Arctic science through the Polar continental shelf project.

Earth sciences – Geomatics Canada Revolving Fund

The Geomatics Canada Revolving Fund was established under *Appropriation Act No. 3* in 1993-94. The

Fund allows Geomatics Canada to shift the costs of offering goods and services from taxpayers at large to specific users who benefit directly from them. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients, as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market.

Energy

The Energy program activity fosters the sustainable development and responsible use of Canada's energy resources to meet the present and future needs of Canadians. It focuses on science and technology, policies, programs, knowledge and international activities in the areas of energy efficiency (residential, commercial, industrial, transportation), renewable energy, electrical, nuclear energy, alternative transportation fuels, and the production of conventional and unconventional fossil fuels to further sustainable development. Through its work, the program activity helps address the climate change challenge; promotes better environmental and consumer choices; works with key industry sectors to establish reduction targets for greenhouse gas emissions; facilitates North American and international trade in energy; contributes to technical innovation, job creation and economic growth; facilitates environmental protection and increased public safety and security; and helps ensure competitively priced, reliable and secure energy supplies for Canadians.

Sustainable forest

The Sustainable forest activity promotes the sustainable development of Canada's forests for the social, environmental and economic well being of present and future generations of Canadians. This activity plays a pivotal role in promoting a healthy forest and a strong

forest sector by shaping national and international forest policy agendas, generating, synthesizing and disseminating national forest information, building consensus and developing collaborative opportunities in addressing key forest issues, developing, and transferring forest knowledge, science and technologies, products and strategies to Canadian forest managers and interested nations around the world.

Minerals and metals

The Minerals and metals program is the Government of Canada's leader in promoting the sustainable development and responsible use of Canada's mineral and metal resources. A fundamental objective of the program is to develop: (i) technologies and solutions to problems in order to increase the competitiveness of the mining and processing industries; and (ii) new materials and processes to enhance the competitiveness of the construction, transportation and energy sectors. The program includes significant international activities to address barriers to market access and to communicate the benefits of Canadian expertise and products. Minerals and metals activities also focus on assessing the investment climate for exploration and mining in Canada and abroad and making policy recommendations. The program aims to increase the contribution of mineral development to the prosperity and well-being of Aboriginal and northern communities. The program applies its extensive knowledge and expertise to: (i) fulfil its statutory responsibilities for mining projects under the *Canadian Environmental Assessment Act*; (ii) develop environmental technologies for application both at home and throughout the developing world; (iii) limit the impact of climate change; and (iv) ensure that environmental policies and regulations pertaining to the mining industry are based on sound science. Finally, the program is committed to enhancing the security and safety of: (i) workers in underground mines through the development of new technologies; and (ii) Canadians through the implementation of explosives regulations under the *Explosives Act* and the development of advanced technologies.

Strategic Outcome

Be the top worldwide nuclear products and services company. Protect the health and safety of the public, our employees and the environment. Minimize nuclear legacy obligations for future generations.

Program Activity Descriptions

Commercial business

The sale on a fully commercial basis of nuclear products and services. Commercial business activities leverage the investment in research and development on a full cost recovery basis and generates profits, which are returned to the corporation. Commercial profits assist in funding primarily the Nuclear Platform including the national research laboratories at Chalk River and also development of new reactor technologies including the next-generation Advanced CANDU Reactor. The various commercial business lines and related services/products provide innovative cost effective business solutions to customers. These sales primarily to nuclear generating facilities are required to optimize the production of a secure and safe energy supply worldwide. Nuclear energy is an essential component of the solution for clean air and climate change improvements worldwide.

Research and development

Research and development undertaken to maintain and enhance Canada's scientific and technological expertise in support of the production of environmentally friendly and cost effective CANDU nuclear generated electricity as well as other important peaceful applications of nuclear technologies in areas such as medicine. In particular it involves the maintenance of the intellectual property that has been developed over a period of sixty years covering basic knowledge of: materials, reactor physics, chemistry, critical components, radiation, and the environment; that could have an impact on

the safety, licensing and design basis of CANDU technology.

Facilities and nuclear operations

This program activity supports the operations of Atomic Energy of Canada Limited (AECL) and requires major facilities such as reactors, experimental loops, hot cells and waste management plants.

Waste management and decommissioning

Decommissioning and waste management programs will need to be delivered at AECL sites over at least the next 70 to 100 years. Liabilities at AECL sites have arisen from a wide variety of sources, including wartime activities, wastes received from universities, medical facilities, government and industry from across Canada, and a variety of R&D programs carried out in support of Canada's nuclear power program. Activities provide for maintaining and surveillance of nuclear waste, decontamination and dismantling of surplus facilities as well as environmental restoration projects. Operational management of the facilities that have been turned over to decommissioning are also within this scope.

Canadian Nuclear Safety Commission

Strategic Outcome

Safe and secure nuclear installations and processes used solely for peaceful purposes and public confidence in the nuclear regulatory regime's effectiveness.

Program Activity Descriptions

Nuclear regulation

Activities at the Canadian Nuclear Safety Commission (CNSC) are undertaken in its role as an independent regulator, to ensure that Canada has safe and secure nuclear installations and processes that are used solely for

peaceful purposes. This involves using the powers and tools that are available to the regulator to ensure:

- (a) a low frequency of incidents, accidents and precursors in the use of nuclear substances and processes;
- (b) low levels of exposure, to humans and to the environment, to any harmful substances as a result of nuclear installations and processes;
- (c) a commitment and full engagement of the regulated community to sustain a strong culture of safety and security in the use of nuclear installations and processes; and
- (d) that transfers of nuclear goods and technology in Canada and from Canada are solely for peaceful purposes.

CNSC also must undertake activities that Canadians have knowledge of and confidence in the CNSC as a strong, independent regulator. Canadians will only accept the use of nuclear installations and processes in Canada if they are confident that there are no undue risks to them and to their environment.

Cape Breton Development Corporation

Strategic Outcome

The mandate of the Cape Breton Development Corporation is to conduct the activities necessary for wind-up of the Corporation, fulfilling all remaining obligations, while protecting the owner's interests.

Program Activity Descriptions

Human resource obligations

The programs included under Human resource obligations are non-discretionary items that the Corporation is required to deliver to former employees. They are ongoing liabilities totaling more than \$350 million in present day value, many of which will continue beyond

20 years. They are a result of post employment benefits and various human resource strategies (operation closure).

Real property

This activity is divided into sub-activities that deal with the obligations and responsibilities of the Corporation as they relate to real property. Programs to manage and satisfy these obligations are in place now, and options are being considered to deal with the best way to take care of ongoing liabilities.

National Energy Board

Strategic Outcome

Safety, security, environmental protection and economic benefits through regulation of pipelines, power lines, trade and energy development within the National Energy Board's jurisdiction.

Program Activity Descriptions

Energy regulation and advice

The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory agency, the Board's role is to help create a framework that allows these economic activities to occur when they are in the public interest.

Northern Pipeline Agency

Strategic Outcome

Facilitate the efficient and expeditious planning and construction of the Canadian portion of the Alaska highway gas pipeline project while ensuring environmental protection and social and economic benefits for Canadians.

Program Activity Descriptions

Oversee the planning and construction of the canadian portion of the Alaska highway gas pipeline

Regulate the planning and construction of the Canadian portion of the Alaska highway gas pipeline.

Ministry Summary

[illegible]

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	(6,650,272)	(6,650,272)	Transfer to: Vote 1				
...	...	...	(1,377,500)	(1,377,500)	Vote 5				
...	...	...	(125,000)	(125,000)	Vote 5 (Economic Development Agency of Canada for the Regions of Quebec)				
...	...	...	(550,000)	(550,000)	Vote 10 (Agriculture and Agri-Food)				
...	...	...	(1,000,000)	(1,000,000)	Vote 10 (Environment)				
...	328,090,000	1	(7,807,772)	320,282,229	Total—Vote 10	211,426,997	108,855,232	...	273,787,261
...	74,522	...	(200)	74,322	Minister of Natural Resources—Salary and motor car allowance	74,322	...	...	75,709
...	54,414,000	...	3,474,005	57,888,005	Contributions to employee benefit plans	57,888,005	...	...	56,835,262
...	...	...	...	...	In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia	...	...	...	...
2,435,219	1,935,000	...	(1,935,000)	2,435,219	Contribution to the Canada/Newfoundland Offshore Petroleum Board (Canada-Newfoundland Atlantic Accord Implementation Act)	553,480	...	1,881,739	...
...	5,000,000	...	(2,820,728)	2,179,272	Contribution to the Canada/Nova Scotia Offshore Petroleum Board (Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act)	2,179,272	...	...	1,955,432
...	2,900,000	...	(344,855)	2,555,145	Payments to the Nova Scotia Offshore Revenues Account	2,555,145	...	...	2,349,835
...	450,000,000	(52,800,000)	96,011,274	493,211,274	Payments to the Newfoundland Offshore Petroleum Resource Revenues Fund	493,211,274	...	...	275,418,429
...	590,750,000	1,150,000,000	(39,706,409)	1,701,043,591	Geomatics Canada Revolving Fund	1,701,043,591	...	...	313,416,493
11,607,619	...	...	...	11,607,619	In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland	2,962,732	...	8,644,887	(529,115)
...	...	...	...	...	Grant to the Canada Foundation for Sustainable Development Technology	...	...	20,259	...
20,259	...	...	(331)	1,645,669	Newfoundland fiscal equalization offset payments	1,645,669	...	...	...
...	...	188,578,000	...	188,578,000	Spending of proceeds from the disposal of surplus Crown assets	188,578,000	...	...	109,784,000
242,257	...	...	473,364	715,621	Collection agency fees	354,747	...	360,874	223,951
...	...	...	4,377	4,377	Appropriations not required for the current year	4,377	...	...	4,333
...	...	...	...	...	Total Department—Budgetary	3,341,055,993	188,458,733	10,907,759	1,685,731,652
4,305,354	2,145,120,522	1,287,424,005	93,572,604	3,540,422,485					

Ministry Summary—Concluded

Source of authorities										Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Spending of proceeds from the disposal of surplus Crown assets							
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year				
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$	\$	\$	\$		
671	...	...	...	141	812				...	671	141	...
671	38,129,000	8,371,130	1,882,026	48,382,827					45,356,954	3,025,732	141	43,948,940		
Northern Pipeline Agency														
...	244,000	...	...	...	35							
...	...	...	43,500	43,500								
...	244,000	...	43,500	287,500					134,609	152,891	...	382,210		
...	22,000	...	(20,143)	1,857	(S)				1,857	...	...	8,654
...	266,000	...	23,357	289,357					136,466	152,891	...	390,864		
Total Agency—Budgetary														
Total Ministry—Budgetary														
14,331,326	2,451,260,522	1,405,441,707	103,523,574	3,974,557,129					3,744,250,029	219,391,890	10,915,210	1,990,577,298		
50,000,000	...	...	...	50,000,000					...	...	50,000,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(e) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 22—Operating budget carry forward.

Treasury Board Vote 23—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Earth sciences	243,430,533	240,100,355	1,539,901	1,504,663	12,186,000	9,259,600	3,036,000	2,420,367	...	...	254,120,434	248,444,251
Earth sciences—Geomatics Canada												
Revolving Fund	15,242,619	6,723,125	...	...	...	...	3,635,000	3,588,195	...	...	11,607,619	3,134,930
Energy	374,318,349	310,388,739	1,119,801	1,088,590	2,572,053,090	2,506,935,838	12,812,000	11,302,052	...	...	2,934,679,240	2,807,111,115
Sustainable forest	136,423,200	122,794,173	1,139,400	1,062,703	126,682,253	83,968,676	2,015,000	1,143,456	...	...	263,229,853	206,702,096
Minerals and metals	83,812,624	81,933,112	559,400	544,295	1,029,315	1,029,314	7,616,000	7,843,120	...	...	77,785,339	75,663,601
Sub-total	853,227,325	761,939,504	4,358,502	4,220,251	2,711,950,658	2,601,193,428	29,114,000	26,297,190	...	...	3,540,422,485	3,341,055,993
Revenues netted against expenditures (29,114,000)		(26,297,190)		...	...	...	(29,114,000)	(26,297,190)	...	...	...	...
Total Department—Budgetary	824,113,325	735,642,314	4,358,502	4,220,251	2,711,950,658	2,601,193,428	...	...	...	...	3,540,422,485	3,341,055,993
Atomic Energy of Canada Limited—Budgetary	212,456,000	197,856,000	...	...	...	...	...	...	...	...	212,456,000	197,856,000
Canadian Nuclear Safety Commission												
Nuclear regulation	102,500,940	98,850,096	...	...	994,520	994,520	...	...	...	...	103,495,460	99,844,616
Total Agency—Budgetary	102,500,940	98,850,096	...	...	994,520	994,520	...	...	...	...	103,495,460	99,844,616
Cape Breton Development Corporation—Budgetary	69,511,000	60,000,000	...	...	...	...	...	...	...	...	69,511,000	60,000,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	50,000,000	...
National Energy Board												
Energy regulation and advice	48,382,827	45,356,954	...	...	...	...	...	...	...	...	48,382,827	45,356,954
Total Agency—Budgetary	48,382,827	45,356,954	...	...	...	...	...	...	...	...	48,382,827	45,356,954

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Northern Pipeline Agency												
Oversee the planning and construction of the canadian portion of the Alaska highway gas pipeline	289,357	136,466	...	...	...	...	...	...	...	...	289,357	136,466
Total Agency—Budgetary	289,357	136,466	...	...	...	...	...	...	...	...	289,357	136,466
Total Ministry—Budgetary	1,257,253,449	1,137,841,830	4,358,502	4,220,251	2,712,945,178	2,602,187,948	...	...	...	...	3,974,557,129	3,744,250,029
Non-budgetary	...	...	...	...	...	...	...	...	50,000,000	...	50,000,000	...

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	265 000	...	(33 000)	232 000	203 520	28 480	...	236 999
...	379 000	...	(16 230)	362 770	342 770	20 000	...	145 255
...	300 000	...	...	300 000	...	300 000	...	7 500
...	37 500 000	...	(37 500 000)	...	...	...	...	...
...	...	1	37 500 000	37 500 001	11 999 931	25 500 070	...	...
...	...	1 646 000	(331)	1 645 669	1 645 669	...	...	...
...	...	...	...	...	...	...	...	46 700 000
...	38 179 000	1 646 001	(16 561)	39 808 440	13 988 370	25 820 070	...	46 852 755
...	89 000	...	(58 000)	31 000	31 000	...	...	46 000
...	700 000	...	(283 000)	417 000	412 280	4 720	...	497 000
...	789 000	...	(341 000)	448 000	443 280	4 720	...	543 000
...	217 000	...	(85 745)	131 255	131 254	1	...	47 832
...	39 450 000	1 646 001	(476 306)	40 619 695	14 766 424	25 853 271	...	47 680 586

Available from previous years	Source of authorities			Total available for use	Contributions	Disposition of authorities			
	As shown in					Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	
...	322,000	...	...	322,000	Earth sciences	38,500	283,500	...	611,677
...	3,756,000	...	650,000	4,406,000	Contributions in support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	4,139,965	266,035	...	...
...	5,000,000	...	10,000	5,010,000	Contributions in support of organizations associated with impact and adaptation research related to climate change	4,661,615	348,385	...	1,753,970
...	2,000,000	...	...	2,000,000	GeoConnections program	...	2,000,000	...	...
...	201,000	...	(120,000)	81,000	Contributions in support of regional adaptation partnerships	81,000	...	...	112,500
...	...	...	135,000	135,000	Youth employment strategy	135,000	...	...	...
...	...	...	...	...	Contributions in support of the Technology and Innovation Initiative	...	...	...	4,564,700
...	...	...	...	...	Items not required for the current year	9,056,080	2,897,920	...	7,042,847
...	11,279,000	...	675,000	11,954,000	Energy	210,000	225,000	...	436,999
...	298,000	...	137,000	435,000	Contributions in support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	11,243,335	478,414	...	10,284,033
...	10,783,000	...	938,749	11,721,749	Contributions in support of the energy efficiency and alternative energy programs	553,480	...	1,881,739	...
2,435,219	1,935,000	...	(1,935,000)	2,435,219	(S) In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia	...	...	...	...
20,259	...	...	...	20,259	(S) In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland	...	...	20,259	...
...	450,000,000	(52,800,000)	96,011,274	493,211,274	(S) Payments to the Nova Scotia Offshore Revenues Account	493,211,274	...	...	275,418,429
...	590,750,000	1,150,000,000	(39,706,409)	1,701,043,591	(S) Payments to the Newfoundland Offshore Petroleum Resource Revenues Fund	1,701,043,591	...	...	313,416,493
...	789,000	...	(298,249)	490,751	Contribution to the International Energy Agency	479,807	10,944	...	486,535
...	1,535,000	...	...	1,535,000	Contribution to Saskatchewan Power/Maritime Electric Company	1,531,030	3,970	...	1,684,694
...	400,000	...	...	400,000	Contribution to the City of Calgary in support of the production of electricity from renewable energy sources	400,000	...	...	41,144
...	38,404,000	...	(2,961,000)	35,443,000	Wind power production incentive contribution program	29,336,118	6,106,882	...	24,916,381
...	31,722,000	...	(818,060)	30,903,940	Contributions in support of the Technology and Innovation Initiative	25,787,476	5,116,464	...	...

(S) Contribution to the Canada/Newfoundland Offshore	5,000,000	(2,820,728)	2,179,272	2,179,272	...	1,955,432
(S) Contribution to the Canada/Nova Scotia Offshore	2,900,000	(344,855)	2,555,145	2,555,145	...	2,349,835
Petroleum Board	179,000	(117,000)	62,000	61,500	500	93,000
Youth employment strategy	...	...	...	...	...	...
Contributions in support of the Clean Air Regulatory Agenda	2,541,000	(631,550)	1,909,450	886,516	1,022,934	...
Contributions in support of Clean Electricity Generation	13,400,000	(13,400,000)	...	...	...	...
Contributions in support of the Clean Heat Partnership Initiative	7,000,000	...	7,000,000	3,448,727	3,551,273	...
Contributions in support of the Clean Energy Science and Technology Strategy	7,000,000	...	7,000,000	743,790	6,256,210	...
Contributions in support of the Energy Efficiency Action Plan for Buildings and Housing	2,300,000	...	2,300,000	1,462,250	837,750	...
Contributions in support of the Canadian Energy Efficiency Retrofit Fund	18,400,000	...	18,400,000	11,122,699	7,277,301	...
Contributions in support of Energy Efficiency Action Plan for Industry	800,000	...	800,000	433,209	366,791	...
Contributions in support of the Personal Vehicle Fuel Efficiency Program	436,000	...	617,275	449,676	167,599	...
Contributions in support of strategic partnerships through the Commercial transportation energy efficiency program	1,000,000	(181,275)	818,725	256,897	561,828	...
Contributions in support of the Anti-idling program for trucks and buses	1,680,000	(1,680,000)	...	...	...	...
ecoENERGY for renewable power	...	...	21,385,000	15,973,676	5,411,324	...
(S) Newfoundland Fiscal Equalization Offset Payments	...	...	188,578,000	188,578,000	...	109,784,000
Contributions in support of the Petroleum Technology Research Centre	...	1,000,000	1,000,000	1,000,000	...	1,000,000
Items not required for the current year	...	...	...	...	...	124,275,105
	2,455,478	1,189,252,000	1,285,778,000	2,492,947,468	37,395,184	1,901,998
	...	...	2,532,244,650	...	...	866,142,080
Sustainable forest						
Contributions in support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	2,157,000	(298,115)	1,858,885	1,045,418	813,467	2,093,433
Contribution to the First Nations forestry program	3,875,000	(137,000)	3,738,000	3,672,450	65,550	3,823,639
Contributions in support of measures to mitigate the impact of the Mountain Pine Beetle (MPB) epidemic	1,026,000	...	534,038	1,560,038	...	5,303,478
Federal response to the Mountain Pine Beetle infestation	75,301,000	(14,414,377)	60,886,623	30,834,395	30,052,228	...
Expanding market opportunities	...	...	16,129,557	14,837,577	1,291,980	...
Promoting forest innovation and investment	28,060,000	1,404,850	29,464,850	22,586,260	6,878,590	...
Development of a National Forest Pest Strategy	3,400,000	(122,900)	3,277,100	163,382	3,113,718	...
Renewal and enhancement of funding for the Forest Research Institute	4,728,000	150,200	4,878,200	4,878,200	...	...
Forest communities program	3,900,000	(1,375,926)	2,524,074	2,081,077	442,997	...
Youth employment strategy	...	...	338,000	291,503	46,407	263,250
Invasive alien species	115,000	(15,000)	100,000	96,080	3,920	149,000
Model forest program	...	1,375,926	1,375,926	1,375,926	...	6,050,109
Contributions in support of the Technology and Innovation Initiative	...	103,000	103,000	103,000	...	...
Items not required for the current year	...	...	...	...	...	43,169,577
	138,415,000	(12,180,747)	126,234,253	83,525,396	42,708,857	60,852,486

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (spendable revenues)			
Earth sciences	2,636,000	2,031,739	1,702,744
Sales of goods and services	400,000	388,628	200,036
Miscellaneous revenues	3,036,000	2,420,367	1,902,780
Earth sciences—Geomatics Canada			
Revolving Fund	3,635,000	3,588,195	11,642,026
Energy			
Sales of goods and services	12,767,000	11,261,624	9,149,638
Miscellaneous revenues	45,000	40,428	6,490
	12,812,000	11,302,052	9,156,128
Sustainable forest			
Sales of goods and services	1,265,000	399,149	638,558
Miscellaneous revenues	750,000	744,307	748,412
	2,015,000	1,143,456	1,386,970
Minerals and metals			
Sales of goods and services	7,584,000	7,811,190	6,984,672
Miscellaneous revenues	32,000	31,930	42,651
	7,616,000	7,843,120	7,027,323
Total Ministry—Budgetary	29,114,000	26,297,190	31,115,227

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments—		
Consolidated accounts—		
Atomic Energy of Canada Limited—Interest	36,415	76,269
Refunds of previous years' expenditures—		
Refunds of expenditures pertaining to purchased goods and services	2,899,881	2,423,063
Refunds of expenditures pertaining to capital purchased	26,232	2,752
Refunds of transfer payments—Subsidies and capital assistance	19,865	384,292
Refunds of other transfer payments	11,179,272	9,117,215
Adjustments to prior year's payables—		
Adjustments pertaining to goods and services	2,683,658	4,130,100
	16,808,908	16,057,422
Sales of goods and services—		
Rights and privileges—		
Royalties from licensing, permits and copyright	2,054,307,140	395,210,191
Licences and permits	1,345,323	841,917
	2,055,652,463	396,052,108
Lease and use of public property	480,102	324,291
Services of a regulatory nature	1,295,360	1,313,071
Services of a non-regulatory nature	20,931,237	22,976,509
Sales of goods and information products—		
Charts, maps and plans	4,074,472	6,571,406
Other fees and charges	143,058,602	55,730,640
	2,225,492,236	482,918,025
Proceeds from the disposal of surplus Crown assets	473,364	302,692
Miscellaneous revenues—		
Interest on overdue accounts receivables	11	455
Total Department	2,242,810,934	499,354,863

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Canadian Nuclear Safety Commission			Northern Pipeline Agency		
Other revenues—			Other revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures	86	...
Refunds of previous years' expenditures	15,955	17,811	Sales of goods and services—		
Adjustments to prior year's payables	106,637	402,331	Rights and privileges	27,594	27,594
	122,592	420,142	Services of a regulatory nature	...	567,696
				27,594	595,290
Sales of goods and services—			Total Agency	27,680	595,290
Services of a regulatory nature—					
Cost recovery	72,459,526	59,874,465	Ministry Summary		
Deferred revenue from services of a regulatory nature	(4,802,532)	3,092,123	Other revenues—		
	67,656,994	62,966,588	Return on investments	36,415	76,269
	7,310	25,301	Refunds of previous years' expenditures	17,654,199	16,481,649
Proceeds from the disposal of surplus Crown assets			Sales of goods and services	2,334,771,256	582,113,377
Miscellaneous revenues—			Proceeds from the disposal of surplus Crown assets	480,815	328,664
Access to information	3,765	2,706	Miscellaneous revenues	3,777	9,497
Sundries	1	6,336			
	3,766	9,042	Total Ministry	2,357,946,462	599,009,456

SECTION 20

2007-2008

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

Office of the Conflict of Interest and
Ethics Commissioner

Senate Ethics Officer

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . .	20.2
Ministry summary	20.5
Program activity	20.7
Transfer payments	20.8
Details of spendable amounts	20.9
Revenues	20.9

The Senate

Strategic Outcome

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

Program Activity Descriptions

Senators and their offices

Provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines.

Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

Chamber operations

Provide the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out in accordance with the Rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings.

Costs included under this program activity are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of

debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

Committees and associations

Provide support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal recommendations as well as examine the Government's spending proposals.

Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed.

Costs included under this program activity are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

Administrative support

Provide the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three business lines of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations.

Costs included in this program activity are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

House of Commons

Strategic Outcome

Effective administrative and professional support of Members, both individually and collectively, in their roles as legislators and representatives of 308 constituencies, in the Chamber, in committee and in Caucus.

Program Activity Descriptions

Members and House officers

Members assume the roles of legislators and elected representatives of their constituency. In their constituencies, Members participate in events and activities and discuss with constituents about their concerns. In the Chamber, Members participate in debates, study and vote on legislation. Members sit on standing committees and special or joint committees, since the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the Government's programs and policies to its committees. Members also participate in parliamentary associations and interparliamentary groups, and are members of delegations in parliamentary exchanges. Finally, in caucus, Members develop strategy, discuss policy and examine important issues with fellow party members, and direct the work of party research offices. Some Members also assume additional functions such as: the Speaker, Deputy Speaker, House Leaders and Chief Whips.

House administration

House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis by providing: continuity from one Parliament to another; access to parliamentary records; and a stable infrastructure to support Members in the democratic process. Advice and support are provided in a wide variety

of services such as: procedural, legislative, legal, information technology and management, building management, security, food, finance, human resources, health and safety. The staff of the House of Commons strives to support the institution and the members in their roles as legislators and representatives of 308 constituencies, in the Chamber, in committee and in Caucus.

Library of Parliament

Strategic Outcome

Parliamentarians make informed decisions on issues of concern to Canadians.

Program Activity Descriptions

Information, research and analysis

To provide parliamentarians with information, research and analysis services that will help them fulfil their roles as members of one or other House, committees and parliamentary associations, and as the representatives of a region or riding. Information is also made available to authorized clients.

Strategic Outcome

Institutional memory of Parliament is preserved for future generations.

Program Activity Descriptions

Information resource management

To design, develop, maintain and promote a varied collection of sources of knowledge, thereby enabling parliamentarians and those who assist them in their work to obtain the information they need.

Strategic Outcome

Canadians gain a better understanding of Parliament.

Program Activity Descriptions

Public outreach

To support parliamentarians in their efforts to make Parliament accessible to the public. To provide the public with information about Parliament.

Office of the Conflict of Interest and Ethics Commissioner

Strategic Outcome

Enhance public confidence and trust in the integrity of Members of the House of Commons and Public Office Holders as well as the respect and confidence that society places in the House of Commons as an institution.

Program Activity Descriptions

Communications

This activity defines the strategic direction for the Office of the Conflict of Interest and Ethics Commissioner's liaison with the House of Commons, Parliamentary Committees, members of Parliament and public office holders, as well as external stakeholders. This area will also be proactive in informing Members of the House of Commons, Public Office Holders, the media and members of the public of the provisions of the Codes and scope of the role of the Office.

Operations

This activity is three-fold: compliance, provision of confidential advice or opinions and investigation. Compli-

ance refers to the process by which a Member of the House of Commons or a Public Office Holder conforms to the Conflict of Interest Code for Members of the House of Commons or Conflict of Interest and Post-Employment Code for Public Office Holders respectively. This encompasses a number of activities such as the confidential disclosure of private interests, the provision of advice, the public disclosure of certain assets, liabilities, activities as well as gifts, hospitality and other benefits, the establishment of blind trusts or blind management agreements and annual reviews. Provision of confidential advice or opinions refers to a formal request from a member of Parliament, public office holder or the Prime Minister with respect to the application of the Conflict of Interest Code for members of the House of Commons or the ethical principles, rules or obligations established by the Prime Minister for public office holders. Investigations are carried out in accordance with the procedures established by the Standing Orders of the House of Commons (Conflict of Interest Code for Members of the House of Commons) for Members of the House of Commons and the provisions of the *Parliament of Canada Act* for those public office holders who are Ministers, Ministers of State and Parliamentary Secretaries.

Policy

The objective of this activity is to develop appropriate policies and practices in order to provide sound and consistent advice to clients with respect to the application of the Conflict of Interest Code for Members of the House of Commons and the Conflict of Interest and Post-Employment Code for Public Office Holders.

Senate Ethics Officer

Strategic Outcome

Senators meet their obligations under the Conflict of Interest Code in a manner that contributes to the integrity of the Senate as an institution.

Program Activity Descriptions

Administration

The mandate of the Senate Ethics Officer is to administer and interpret the Code for Senators that sets out standards of conduct for Members of the Senate. The primary functions of the Senate Ethics Officer are:

- to provide confidential opinions and advice on any matter respecting Senators' obligations under the Code;
- to review confidential annual disclosure statements (listing sources of income, assets, liabilities, government contracts, financial and other interests), advise Senators on possible conflicts and compliance measures, and prepare public disclosure summaries; and
- to conduct inquiries and investigations, if necessary, regarding compliance with the Code.

Ministry Summary

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years	
	Main Estimates	Supplementary Estimates					\$	\$	\$	\$	\$
...	56,258,490	...	...	56,258,490	1		49,273,899	6,984,591	...	50,985,050
The Senate											
...	24,253,600	...	(426,128)	23,827,472	(S)		23,827,472	...	...	23,906,211
...	6,517,640	...	(716,579)	5,801,061	(S)		5,801,061	...	...	5,709,218
...	87,029,730	...	(1,142,707)	85,887,023			78,902,432	6,984,591	...	80,600,479	
House of Commons											
...	263,639,714	...	...	263,639,714	5					
...	...	6,508,248	...	6,508,248	5a						
...	...	5,305,084	...	5,305,084	5b						
...	263,639,714	11,813,332	...	275,453,046	(S)		264,301,731	11,151,315	...	244,947,064	
...	111,844,081	982,200	(8,592,713)	104,233,568	(S)		104,233,568	...	...	103,823,765
...	35,047,117	...	(2,726,297)	32,320,820	(S)		32,320,820	...	...	29,927,427
...	410,530,912	12,795,532	(11,319,010)	412,007,434			400,856,119	11,151,315	...	378,698,256	
Library of Parliament											
...	32,058,000	...	...	32,058,000	10		30,791,243	1,266,757	...	29,599,811
...	4,629,000	...	(505,600)	4,123,400	(S)		4,123,400	...	...	3,831,129
...	36,687,000	...	(505,600)	36,181,400			34,914,643	1,266,757	...	33,430,940	
Office of the Conflict of Interest and Ethics Commissioner ⁽¹⁾											
...	4,577,000	...	...	4,577,000	15					
...	...	672,000	...	672,000	15a						
...	4,577,000	672,000	...	5,249,000			4,334,485	914,515	...	4,950,659	

Ministry Summary—Concluded

Available from previous years	Source of authorities					Vote	Disposition of authorities				
	As shown in			Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates									
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$		
...	563,000	...	(44,834)	518,166			518,166	...	455,716		
...	5,140,000	672,000	(44,834)	5,767,166			4,852,651	914,515	5,406,375		
Total Agency—Budgetary											
Senate Ethics Officer											
...	827,600	...	...	827,600	20		802,692	24,908	750,947
...	126,466	...	(12,767)	113,699	(S)		113,699	...	104,743		
...	954,066	...	(12,767)	941,299			916,391	24,908	855,690		
...	540,341,708	13,467,532	(13,024,918)	540,784,322			520,442,236	20,342,086	498,991,740		
Total Ministry—Budgetary											

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all (S) Statutory authority.

(i) Office of the Ethics Commissioner was renamed Office of the Conflict of Interest and Ethics Commissioner.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
The Senate																		
Senators and their offices	37,593,403	36,746,066	419,000	183,401	72,533	72,533	72,533	...	...	...	...	...	...	...	...	38,084,936	37,002,000	...
Chamber operations	6,059,231	6,342,408	50,769	50,769	...	...	...	...	...	...	...	...	...	...	...	6,110,000	6,393,177	...
Committees and associations	11,085,257	8,647,638	20,448	20,448	387,295	387,295	...	...	...	...	...	...	...	...	...	11,493,000	9,055,381	...
Administrative support	29,122,087	24,957,239	1,077,000	1,494,635	...	...	...	...	...	...	...	...	...	...	...	30,199,087	26,451,874	...
Total Agency—Budgetary	83,859,978	76,693,351	1,567,217	1,749,253	459,828	459,828	459,828	...	...	...	...	...	...	...	...	85,887,023	78,902,432	...
House of Commons																		
Members and House officers	242,080,659	235,729,867	...	...	...	...	...	...	...	...	...	...	...	...	...	242,080,659	235,729,867	...
House administration	169,210,588	165,274,891	...	...	1,789,555	924,729	924,729	1,073,368	1,073,368	1,073,368	1,073,368	...	...	...	...	169,926,775	165,126,252	...
Sub-total	411,291,247	401,004,758	...	...	1,789,555	924,729	924,729	1,073,368	1,073,368	1,073,368	1,073,368	...	...	...	...	412,007,434	400,856,119	...
Revenues netted against expenditures	(1,073,368)	(1,073,368)	...	...	...	...	...	(1,073,368)	(1,073,368)	(1,073,368)	(1,073,368)	...	...	...	...	...	...	...
Total Agency—Budgetary	410,217,879	399,931,390	...	...	1,789,555	924,729	924,729	...	...	...	...	...	...	...	...	412,007,434	400,856,119	...
Library of Parliament																		
Information, research and analysis	21,154,640	19,199,040	450,000	...	...	...	...	...	...	...	...	...	...	...	...	21,604,640	19,199,040	...
Information resource management	10,832,320	11,507,838	225,000	...	...	...	...	...	...	1,000,000	900,627	...	...	...	...	11,037,320	11,507,838	...
Public outreach	4,444,440	5,108,392	75,000	...	...	...	...	...	...	...	...	...	...	...	...	3,519,440	4,207,765	...
Sub-total	36,431,400	35,815,270	750,000	...	...	...	...	...	...	1,000,000	900,627	...	...	...	...	36,181,400	34,914,643	...
Revenues netted against expenditures	(1,000,000)	(900,627)	...	...	...	...	...	(1,000,000)	(900,627)	(1,000,000)	(900,627)	...	...	...	...	...	...	...
Total Agency—Budgetary	35,431,400	34,914,643	750,000	...	...	...	...	...	...	...	...	...	...	...	...	36,181,400	34,914,643	...
Office of the Conflict of Interest and Ethics Commissioner⁽¹⁾																		
Communications	906,299	808,713	...	...	...	...	...	...	...	...	...	...	...	...	...	906,299	808,713	...
Operations	4,044,605	3,375,043	25,000	...	...	...	...	...	...	...	...	...	...	...	...	4,069,605	3,375,043	...
Policy	791,262	668,895	...	...	...	...	...	...	...	...	...	...	...	...	...	791,262	668,895	...
Total Agency—Budgetary	5,742,166	4,852,651	25,000	...	...	...	...	...	...	...	...	...	...	...	...	5,767,166	4,852,651	...
Senate Ethics Officer—Budgetary																		
	938,299	911,741	3,000	4,650	...	...	...	...	...	...	...	...	...	...	...	941,299	916,391	...
Total Ministry—Budgetary	536,189,722	517,303,776	2,345,217	1,753,903	2,249,383	1,384,557	1,384,557	...	...	...	...	...	...	...	...	540,784,322	520,442,236	...

⁽¹⁾ Office of the Ethics Commissioner was renamed Office of the Conflict of Interest and Ethics Commissioner.

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
The Senate							
Grants							
...	167,000	...	72,533	72,533	...	...	108,178
Contributions							
...	289,600	...	387,295	387,295	...	...	363,438
...	456,600	...	459,828	459,828	...	...	471,616
House of Commons							
Other transfer payments							
...	904,623	...	1,789,555	924,729	864,826	...	892,035
...	904,623	...	1,789,555	924,729	864,826	...	892,035
...	1,361,223	3,228	2,249,383	1,384,557	864,826	...	1,363,651

(S) Statutory transfer payment.

Details of Spendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
House of Commons			
Budgetary (respendable revenues)			
Members and House officers	...	...	21,805
Proceeds from the disposal of assets			
House administration			
Parliamentary associations' membership fees	20,160	20,160	15,561
Fees from rental of various rooms for non-Parliamentary functions	26,139	26,139	39,366
Proceeds from the disposal of assets	5,815	5,815	13,623
Transfers from parliamentary restaurant	1,001,511	1,001,511	1,079,773
Gymnasium membership fees	16,200	16,200	17,800
Other recoveries	3,543	3,543	37,512
	1,073,368	1,073,368	1,203,635
Total Agency—Budgetary	1,073,368	1,073,368	1,225,440
Library of Parliament			
Budgetary (respendable revenues)			
Public outreach	1,000,000	900,627	918,929
Total Agency—Budgetary	1,000,000	900,627	918,929
Total Ministry— Budgetary	2,073,368	1,973,995	2,144,369

Revenues

	Current year	Previous year
	\$	\$
The Senate		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	43,580	153,885
Adjustments to prior year's payables	118,859	144,151
	162,439	298,036
Miscellaneous revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	(6,616)	(4,661)
Total Agency	155,823	293,375
House of Commons		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	261,020	292,678
Adjustments to prior year's payables	18,084	195,593
	279,104	488,271
Sales of goods and services—		
Sales of goods and information products	1,001,511	1,079,773
Other fees and charges—		
Users charges respendable	66,042	110,239
	1,067,553	1,190,012
Proceeds from the disposal of surplus Crown assets	5,690	55,186
Total Agency	1,352,347	1,733,469
Library of Parliament		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	24,723	10,550
Sales of goods and services—		
Sales of goods and information products	921,909	942,832
Proceeds from the disposal of surplus Crown assets	...	40,214
Total Agency	946,632	993,596

Revenues—Concluded

	Current year	Previous year
	\$	\$
Office of the Conflict of Interest and Ethics Commissioner ⁽¹⁾		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	53,132	...
Total Agency	53,132	...
Senate Ethics Officer		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	27,394
Total Agency	...	27,394
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	519,398	824,251
Sales of goods and services	1,989,462	2,132,844
Proceeds from the disposal of surplus Crown assets	5,690	95,400
Miscellaneous revenues	(6,616)	(4,661)
Total Ministry	2,507,934	3,047,834

(1) Office of the Ethics Commissioner was renamed Office of the Conflict of Interest and Ethics Commissioner.

SECTION 21

2007-2008

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Intergovernmental Conference
Secretariat

Canadian Transportation Accident
Investigation and Safety Board

Chief Electoral Officer

Office of the Commissioner of Official
Languages

Public Appointments Commission
Secretariat

Security Intelligence Review Committee

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	21.2
Ministry summary	21.4
Program activity	21.7
Transfer payments	21.9
Revenues	21.10

Department

Strategic Outcome

Towards effective government policies and operations, the Privy Council Office ensures that decision-making by the Prime Minister and Cabinet is well-supported and the institutions of executive government are well-supported and maintained.

Program Activity Descriptions

Support for Cabinet decision-making and the legislative agenda

Stakeholder consultation, research, and advice to facilitate decision-making and legislation.

Advice to the Prime Minister and Ministers on issues, policies, machinery and appointments

Consultation, research and advice.

Provide Cabinet with sound advice on the development, coordination and implementation of the policy agenda

Privy Council Office (PCO) staff consult with stakeholders, research issues and prepare briefing material on the Government's policy agenda.

As its head, the Clerk leads the Public Service in effectively supporting Cabinet and serving Canadians

PCO staff consult stakeholders, research issues and provide advice.

Provide the Prime Minister's Office and the offices of the Portfolio Ministers with financial and administrative support

PCO staff provide financial and administrative support to the Prime Minister's Office and to the offices of Portfolio Ministers.

Provide commissions of inquiry with appropriate administrative support

PCO staff provide required services to Commissions of Inquiry from initial start-up to conclusion.

Canadian Intergovernmental Conference Secretariat

Strategic Outcome

Multilateral meetings of First Ministers, Ministers and Deputy Ministers are planned and conducted flawlessly.

Program Activity Descriptions

Canadian Intergovernmental Conference Secretariat

Provision of expert, impartial support services for the planning and conduct of First Ministers, Ministers and Deputy Ministers level federal-provincial-territorial and provincial-territorial conferences.

Canadian Transportation Accident Investigation and Safety Board

Strategic Outcome

Advance transportation safety, thereby reducing risks to people, property and environment.

Program Activity Descriptions

Safety investigations

Conduct independent investigations into occurrences in the federally regulated elements of the marine, rail, pipeline and air transportation systems to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety and communicate safety information to stakeholders.

Chief Electoral Officer

Strategic Outcome

An electoral process that contributes to fairness, transparency and accessibility for all participants in accordance with the legislative framework.

Program Activity Descriptions

Elections

As an independent agency of Parliament, the Office of the Chief Electoral Officer of Canada administers the federal electoral system within the following legislative framework:

- *Canada Elections Act* – Exercise of general direction and supervision over the administrative conduct of elections, including: the training of federal returning officers; the revision of the boundaries of polling divisions; the acquisition of election material and supplies for transmission to returning officers when required; the issuing of directives and provision of guidelines to political entities; enforcement of all provisions of the Act; and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act. Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers and political entities and the payments of all administrative and statutory accounts.

- *Electoral Boundaries Readjustment Act* – Provision to the ten electoral boundaries commissions of the number of members of the House of Commons to be assigned to each province. Provision of the necessary statistics, maps and other documentation to the

Policy and communications

Policy and communications undertakes research and analysis to identify opportunities and implement strategies for influencing change among its stakeholders. It supports the work of parliamentary committees. It informs members of the public of the provisions and scope of the Act and on the role of the Commissioner.

ten commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the ten commissions.

- *Canada Elections Act* as adapted for the purposes of a Referendum – Exercise of general direction and supervision over the administrative conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions, and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Office of the Commissioner of Official Languages

Strategic Outcome

Compliance with and respect for the *Official Languages Act* by federal institutions and other organizations subject to the Act.

Program Activity Descriptions

Compliance assurance

Compliance assurance brings to the attention of federal institutions and other organizations subject to the Act the need to develop sustainable solutions to issues relating to the implementation of the *Official Languages Act*. By investigating complaints, conducting audits and performance measurements and maintaining a working relationship with these institutions, the Office of the Commissioner of Official Languages reinforces and monitors compliance with the Act.

Security Intelligence Review Committee

Strategic Outcome

To provide assurance to the Parliament of Canada and through it, to Canadians, that the Canadian Security Intelligence Service (CSIS) is complying with the law, policy and ministerial direction in the performance of its duties and functions.

Program Activity Descriptions

Reviews

Conduct reviews of CSIS activities to ensure compliance.

Complaints

Receive and inquire into complaints about CSIS brought by individuals or groups.

Program Activity Descriptions

Oversight of the Governor-in-Council appointments

This covers the activities relating to and including support to establish guidelines governing selection processes for Governor-in-Council appointments to agencies, boards, commissions and Crown corporations; approve the selection processes proposed by ministers to fill vacancies within agencies, boards, commissions and Crown corporations for which they are responsible; monitor, review and evaluate selection processes in order to ensure that they are implemented as approved; and submit an annual report including recommendations to the Prime Minister on the Government's performance in following the guidelines to be tabled before each House of Parliament.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	
...	114,162,000	...	...	114,162,000	1	Department		
...	...	14,270,147	...	14,270,147	1a	Program expenditures			
...	...	1,610,000	...	1,610,000	1b	Program expenditures			
...	...	...	134,600	134,600		Transfer from: TB Vote 10 ⁽¹⁾		
...	...	...	1,256,000	1,256,000		TB Vote 15 ⁽¹⁾		
...	...	...	5,840,486	5,840,486		TB Vote 22 ⁽¹⁾		
...	...	...	4,163	4,163		TB Vote 23 ⁽¹⁾		
...	...	...	(6,805)	(6,805)		Transfer to Vote 35 (Treasury Board)		
...	114,162,000	15,880,147	7,228,444	137,270,591		Total—Vote 1	125,530,938	11,739,653	
...	153,322	...	(400)	152,922	(S)	Prime Minister—Salary and motor car allowance		...	
...	74,522	...	(200)	74,322	(S)	President of the Queen's Privy Council for Canada, Minister of Intergovernmental Affairs and Minister of Western Economic Diversification—Salary and motor car allowance	152,922	...	
...	74,522	...	(200)	74,322	(S)	Leader of the Government in the Senate—Salary and motor car allowance	74,322	...	
...	...	...	4,244	4,244	(S)	Ministers without portfolio or Ministers of State—Motor car allowance	74,322	...
...	12,839,000	...	(1,002,536)	11,836,464	(S)	Contributions to employee benefit plans	4,244	...	
18,794	...	...	31,787	50,581	(S)	Spending of proceeds from the disposal of surplus Crown assets	11,836,464	...
...	...	...	...	...		Appropriations not required for the current year	18,794	...
18,794	127,303,366	15,880,147	6,261,139	149,463,446		Total Department—Budgetary	137,692,006	11,739,653	
...	6,056,000	...	...	6,056,000	5	Canadian Intergovernmental Conference Secretariat		
...	...	...	21,000	21,000		Program expenditures		
...	...	...	298,900	298,900		Transfer from: TB Vote 15 ⁽¹⁾		
...	...	...	13,180	13,180		TB Vote 22 ⁽¹⁾		
...	...	...	...	...		TB Vote 23 ⁽¹⁾		
...	6,056,000	...	333,080	6,389,080		Total—Vote 5	4,648,282	...	
...	460,000	...	(83,154)	376,846	(S)	Contributions to employee benefit plans	1,740,798	...	
...	6,516,000	...	249,926	6,765,926		Total Agency—Budgetary	376,846	...	
...	...	...	...	...			5,025,128	...
...	...	...	...	...			1,740,798	...
...	...	...	...	...			4,930,518	...
...	...	...	...	...			352,014	...
...	...	...	...	...			5,282,532	...

Canadian Transportation Accident Investigation
and Safety Board

...	25,415,000	...	...	25,415,000	10	Program expenditures Transfer from: TB Vote 15 ⁽¹⁾ TB Vote 22 ⁽¹⁾ TB Vote 23 ⁽¹⁾	...	954,000 1,274,300 566,813	...	25,415,000	...	27,104,216	1,105,897	...	27,472,614
...	25,415,000	...	...	25,415,000	(S)	Total—Vote 10 Contributions to employee benefit plans	...	2,795,113 (269,702)	...	28,210,113	...	3,287,298	...	...	3,402,817
...	3,557,000	...	...	3,557,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	38,843	...	38,843	...	38,843	...	...	4,401
...	...	...	...	...	(S)	Expenditures pursuant to paragraph 29, (1) of the <i>Financial Administration Act</i>	...	10,145	...	10,145	...	10,145	...	...	3,890
...	28,972,000	...	...	28,972,000	Total Agency—Budgetary		...	2,574,399	...	31,546,399	...	30,440,502	1,105,897	...	30,883,722
...	21,766,000	...	...	21,766,000	15	Chief Electoral Officer Program expenditures Transfer from: TB Vote 15 ⁽¹⁾ TB Vote 23 ⁽¹⁾	...	300,000 5,721	...	21,766,000 5,721	...	20,626,953	1,444,768	...	18,569,248
...	21,766,000	...	...	21,766,000	(S)	Total—Vote 15	...	305,721	...	22,071,721	...	252,516	...	...	480,143
...	231,100	...	...	231,100	(S)	Salary of the Chief Electoral Officer	...	21,416	...	252,516	...	252,516	...	...	...
...	...	...	...	...	(S)	Expenses of elections (<i>Canada Elections Act</i> , <i>Northwest Territories Elections Act</i> , and the <i>Electoral Boundaries Readjustment Act</i>)	...	...	...	...	...	95,165,851	...	...	92,081,002
...	78,398,000	21,125,000	...	(4,357,149)	(S)	Contributions to employee benefit plans	...	665,898	...	95,165,851	...	4,692,898	...	...	4,079,000
...	4,027,000	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	2,023	...	4,692,898	...	2,023	...	...	6,821
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,023	...	...	...	...	101
...	104,422,100	21,125,000	...	(3,362,091)	Total Agency—Budgetary		...	(3,362,091)	...	122,185,009	...	120,740,241	1,444,768	...	115,216,315
...	17,085,000	...	...	...	20	Office of the Commissioner of Official Languages Program expenditures	...	...	...	17,085,000	...	...	...	...	...
...	...	881,729	...	...	20a	Transfer from: TB Vote 15 ⁽¹⁾ TB Vote 22 ⁽¹⁾ TB Vote 23 ⁽¹⁾	...	85,000 760,297 379,064	...	881,729 85,000 760,297 379,064	...	18,383,289	807,801	...	17,931,306
...	17,085,000	881,729	...	...	(S)	Total—Vote 20 Contributions to employee benefit plans	...	1,224,361 (166,665)	...	19,191,090	...	1,962,335	...	...	1,900,849
...	2,129,000	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	988	...	1,962,335	...	2,876	988	...	...
2,876	...	...	...	...	Total Agency—Budgetary		...	...	...	3,864	...	20,345,624	810,677	988	19,832,155
2,876	19,214,000	881,729	...	1,058,684	Total Agency—Budgetary		...	1,058,684	...	21,157,289	...	20,345,624	810,677	988	19,832,155

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates						\$	\$	\$
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	...	944,973	...	...	25	102,700	842,273	...	...	578,349
...	...	128,955	...	(118,654)	(S)	10,301	...	...	...	54,166
...	...	1,073,928	...	(118,654)		113,001	842,273	...	...	632,515
Public Appointments Commission Secretariat										
...	...	2,620,000	...	...	30	...	...	...	...	...
...	16,000	Transfer from: TB Vote 15 ⁽¹⁾
...	130,000	TB Vote 22 ⁽¹⁾
...	...	2,620,000	...	146,000	Total—Vote 30	2,372,873	393,127	...	...	2,368,439
...	...	296,000	...	(42,661)	Contributions to employee benefit plans	253,339	...	...	...	258,394
...	...	2,916,000	...	103,339	Total Agency—Budgetary	2,626,212	393,127	...	...	2,626,833
21,670	290,417,394	37,886,876	6,766,742	335,092,682	Total Ministry—Budgetary	316,982,714	18,077,193	32,775	...	310,034,963

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 22—Operating budget carry forward.

Treasury Board Vote 23—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Support for Cabinet decision-making and the legislative agenda	5,558,698	5,120,706	...	...	...	...	...	...	...	...	5,558,698	5,120,706
Advice to the Prime Minister and Ministers on issues, policies, machinery and appointments	62,679,302	53,891,907	...	...	...	...	...	...	...	...	62,679,302	53,891,907
Provide Cabinet with sound advice on the development, coordination and implementation of the policy agenda	24,367,141	23,239,548	...	...	...	...	...	...	...	...	24,367,141	23,239,548
As its head, the Clerk leads the Public Service in effectively supporting Cabinet and serving Canadians	7,756,963	9,637,625	...	...	...	...	...	...	...	...	7,756,963	9,637,625
Provide the Prime Minister's Office and the offices of the Portfolio Ministers with financial and administrative support	29,094,246	28,400,716	...	...	...	...	...	...	...	...	29,094,246	28,400,716
Provide commissions of inquiry with appropriate administrative support	17,632,096	16,007,989	...	...	2,375,000	1,393,515	...	...	...	...	20,007,096	17,401,504
Total Department—Budgetary	147,088,446	136,298,491	...	...	2,375,000	1,393,515	...	...	...	...	149,463,446	137,692,006
Canadian Intergovernmental Conference Secretariat—Budgetary	6,765,926	5,025,128	...	...	...	...	...	...	...	...	6,765,926	5,025,128
Canadian Transportation Accident Investigation and Safety Board												
Safety investigations	31,546,399	30,440,502	...	...	...	...	...	...	...	...	31,546,399	30,440,502
Total Agency—Budgetary	31,546,399	30,440,502	...	...	...	...	...	...	...	...	31,546,399	30,440,502
Chief Electoral Officer Elections												
Elections	93,151,217	91,706,449	...	...	29,033,792	29,033,792	...	...	...	...	122,185,009	120,740,241
Total Agency—Budgetary	93,151,217	91,706,449	...	...	29,033,792	29,033,792	...	...	...	...	122,185,009	120,740,241

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office of the Commissioner of Official Languages												
Compliance assurance	9,731,608	9,216,313	...	...	...	...	...	...	...	9,731,608	9,216,313	
Policy and communications	11,425,681	11,129,311	...	...	...	...	...	...	...	11,425,681	11,129,311	
Total Agency—Budgetary	21,157,289	20,345,624	...	...	...	...	...	...	...	21,157,289	20,345,624	
Public Appointments Commission												
Secretariat												
Oversight of the Governor-in-Council appointments	955,274	113,001	...	...	...	...	...	...	...	955,274	113,001	
Total Agency—Budgetary	955,274	113,001	...	...	...	...	...	...	...	955,274	113,001	
Security Intelligence Review Committee												
Reviews	1,850,584	1,556,484	...	...	...	...	...	...	...	1,850,584	1,556,484	
Complaints	1,168,755	1,069,728	...	...	...	...	...	...	...	1,168,755	1,069,728	
Total Agency—Budgetary	3,019,339	2,626,212	...	...	...	...	...	...	...	3,019,339	2,626,212	
Total Ministry—Budgetary	303,683,890	286,555,407	...	...	31,408,792	30,427,307	...	...	...	335,092,682	316,982,714	

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department Contributions							
...	550,000	1,100,000	...	917,508	732,492	...	402,479
...	...	700,000	...	455,192	244,808	...	...
...	...	25,000	...	20,815	4,185	...	10,484
...	550,000	1,825,000	...	1,393,515	981,485	...	412,963
Chief Electoral Officer							
Other transfer payments							
Elections							
...	29,043,000	...	(1,027,067)	28,015,933	...	...	27,451,520
...	...	339,000	(41,103)	297,897	...	...	...
...	...	...	564,090	564,090	...	...	...
...	...	...	155,872	155,872	...	...	(867,519)
...	29,043,000	339,000	(348,208)	29,033,792	...	...	26,584,001
...	29,593,000	2,164,000	(348,208)	30,427,307	981,485	...	26,996,964

(S) Statutory transfer payment.

Department	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Salaries	27,898	49,670
Purchase of goods and services	19,391	34,800
Adjustments to prior year's payables	1,733,999	1,463,866
	1,781,288	1,548,336
Proceeds from the disposal of surplus Crown assets	31,787	18,794
Miscellaneous revenues—		
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	1,402	879
Proceeds from sales	3,638	8,789
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	3,089	3,570
Gain on foreign exchange	15,183	896
Sundries	808	15
	24,120	14,149
Total Department	1,837,195	1,581,279
Canadian Intergovernmental Conference Secretariat		
Other revenues—		
Refunds of previous years' expenditures	832	248
Miscellaneous revenues—		
Provincial government contributions	1,113,900	1,168,800
Sundries	207	416
	1,114,107	1,169,216
Total Agency	1,114,939	1,169,464
Canadian Transportation Accident Investigation and Safety Board		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	21,371	10,711
Adjustments to prior year's payables	16,049	4,006
	37,420	14,717
Department	\$	\$
Other fees and charges—		
Access to information program—Fees	310	360
Section 29.1 of the <i>Financial Administration Act</i> —		
Repayment by provinces for various investigations	10,130	3,889
	10,440	4,249
Proceeds from the disposal of surplus Crown assets	38,843	4,401
Miscellaneous revenues	12	32,474
Total Agency	86,715	55,841
Chief Electoral Officer		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	(6,457)	32,510
Proceeds from the disposal of surplus Crown assets	2,023	6,821
Miscellaneous revenues	67,808	62,004
Total Agency	63,374	101,335
Office of the Commissioner of Official Languages		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	75	8,118
Adjustments to prior year's payables	3,930	23,318
	4,005	31,436
Sales of goods and services—		
Sales of goods and information products	105	...
Proceeds from the disposal of surplus Crown assets	988	2,876
Miscellaneous revenues	...	15
Total Agency	5,098	34,327
Security Intelligence Review Committee		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	7,374	381
Purchase of goods and services	337	...
Adjustments to prior year's payables	...	2,228
	7,711	2,609

Revenues—Concluded

	Current year	Previous year
	\$	\$
Miscellaneous revenues—		
Revenues pursuant to the <i>Access to Information Act</i> and		
<i>Privacy Act</i>	20	5
Total Agency	7,731	2,614
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	1,824,799	1,629,856
Sales of goods and services	10,545	4,249
Proceeds from the disposal of surplus Crown assets	73,641	32,892
Miscellaneous revenues	1,206,067	1,277,863
Total Ministry	3,115,052	2,944,860

SECTION 22

2007-2008

PUBLIC ACCOUNTS OF CANADA

Public Safety and Emergency Preparedness

Department

Canada Border Services Agency

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External
Review Committee

Royal Canadian Mounted Police Public
Complaints Commission

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	22.2
Ministry summary	22.6
Program activity	22.13
Transfer payments	22.16
Details of spendable amounts	22.21
Revenues	22.21

Department	Program Activity Descriptions	Correctional Service
Strategic Outcome	<i>Access</i>	Strategic Outcome
Enhance the public safety, security and emergency preparedness of Canadians in an open society.	Ensure the lawful flow of people and goods while promoting compliance with border legislation/regulations.	Offenders are safely and effectively accommodated and reintegrated into canadian communities with due regard to public safety.
Program Activity Descriptions	<i>Security</i>	Program Activity Descriptions
<i>Emergency management and national security</i>	Within the context of the Government's security agenda, and through effective and efficient border management, ensure the safety and security of Canadians.	<i>Care and custody</i>
This activity includes the following functions: emergency planning, warning and response, including the Government Operations Centre and the Canadian Cyber Incident Response Centre; emergency management policy; national security policy; preparedness and recovery; and Inspector General of Canadian Security Intelligence Service.	<i>Science and technology based innovation</i>	Administering a sentence through reasonable, safe, secure and humane custody.
<i>Policing and law enforcement</i>	Utilize the science and technology capacity of the Canada Border Services Agency to modernize border management and increase the effectiveness and efficiency of border operations.	<i>Rehabilitation and case management</i>
This activity includes the following functions: policing policy; law enforcement and border strategies; and development of a comprehensive vision and strategic design to address the integration of public safety information and inter-operability among departments and agencies in Canada.	Canadian Security Intelligence Service	Assisting in the safe rehabilitation and reintegration of offenders into communities.
<i>Community safety and partnerships</i>	Strategic Outcome	<i>CORCAN (SOA)</i>
This activity includes the following functions: national crime prevention strategy; First Nations policing policy; and corrections and conditional release policy.	To provide security intelligence to the Government of Canada.	Assisting in the safe reintegration of offenders by providing employment and employability skills, via a Special Operating Agency.
Canada Border Services Agency	Program Activity Descriptions	National Parole Board
Strategic Outcome	<i>Canadian Security Intelligence Service</i>	Strategic Outcome
Efficient and effective border management that contributes to the security and prosperity of Canada.	Collects, analyzes and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.	Conditional release decisions that contribute to public protection through safe reintegration of offenders into the community.
		Program Activity Descriptions
		<i>Conditional release decisions</i>
		Case review and quality decision-making; provision of support for decision-making; provision of appropriate training to ensure professionalism in all aspects of decision-making; and policy development to guide decision-making and operations.

Strategic Outcome

An open and accountable conditional release process that ensures active involvement and engagement of victims of crime and the public before and after conditional release decisions are made.

Program Activity Descriptions

Conditional release openness and accountability

Provision of information for victims and assistance for observers at National Parole Board (NPB) hearings and those who seek access to NPB's decision registry; public information strategies; and investigation of tragic incidents in the community.

Strategic Outcome

Pardon decisions and clemency recommendations that contribute to public protection and support the process of rehabilitation.

Program Activity Descriptions

Pardon decisions/clemency recommendations

The review of pardon applications and the making of quality decisions to grant or deny pardons; provision of support for pardon decision-making; development of pardon and clemency policy; the collection of pardons revenue; and development of recommendations for clemency.

Office of the Correctional Investigator

Strategic Outcome

The problems of offenders in the federal correctional system are identified and resolved in a timely and reasonable fashion.

Program Activity Descriptions

Oversight of correctional operations

The role of the Office of the Correctional Investigator is to conduct investigations of individual offender complaints regarding acts, omissions, decisions and recommendations of the Correctional Service of Canada. It has, as well, a responsibility to review and make recommendations on the Service's policies and procedures associated with the areas of individual complaints to ensure that systemic areas of complaint are identified and appropriately addressed. Section 19 of the *Corrections and Conditional Release Act* requires that it reviews all investigations performed by the Service following the death of or serious injury to an inmate. The Office is also engaged in similar monitoring of Use of Force incidents, in keeping with the recommendations of the Arbour Commission.

Royal Canadian Mounted Police

Strategic Outcome

Quality federal policing.

Program Activity Descriptions

Federal and international operations

Provides policing, law enforcement, investigative and protective services to the federal government, its departments and agencies and to Canadians.

Protective policing services

Directs the planning, implementation, administration and monitoring of the Royal Canadian Mounted Police (RCMP) National Protective Security Program including the protection of dignitaries, the security of major events and of special initiatives including Prime Minister-led summits of an international nature.

Strategic Outcome

Quality contract policing.

Program Activity Descriptions

Community, contract and aboriginal policing

Contributes to safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Ontario and Quebec) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal and aboriginal governments.

Strategic Outcome

Quality policing support services.

Program Activity Descriptions

Criminal intelligence operations

A national program for the management of criminal information and intelligence in the detection and prevention of crime of an organized, serious or national security nature in Canada, or internationally as it affects Canada.

Technical policing operations

Provides policy, advice and management to predict, research, develop and ensure the availability of technical tools and expertise to enable front line members and partners to prevent and investigate crime and enforce the law, protect against terrorism, and operate in a safe and secure environment.

Policing support services

Support services provided in support of the RCMP's role as a police organization.

National police services

Contributes to safe homes and safe communities for Canadians through the acquisition, analysis, dissemination and warehousing of law enforcement-specific applications of science and technology to all accredited Canadian law enforcement agencies.

Strategic Outcome

Payments applicable to all activities.

Program Activity Descriptions*Pensions under the RCMP Continuation Act*

Pensions under the *Royal Canadian Mounted Police Pension Continuation Act*.

To compensate members of the RCMP for injuries received in the performance of duty

To compensate members of the RCMP for injuries received in the performance of duty.

Payments, in the nature of Workers' Compensation, to survivors of members of the Force

Payments, in the nature of Workers' Compensation, to survivors of members of the Force who have lost their lives while on duty.

Pensions to families of members of the RCMP who have lost their lives while on duty

Pensions to families of members of the RCMP who have lost their lives while on duty.

Royal Canadian Mounted Police Veterans Association

Royal Canadian Mounted Police Veterans Association.

International Association of Chiefs of Police

International Association of Chiefs of Police.

Strategic Outcome

Quality Firearms program and support – The risks to public safety from firearms in Canada and international communities are minimized.

Program Activity Descriptions*Registration, licensing and supporting infrastructure*

Delivery of licensing activities through Federal Chief Firearms Officers (CFO) operations, arrangements, with other federal government departments, and the management of provincial CFO roles and relationships; registration of firearms in the Canadian Firearms Registry (CFR) and support to public agencies through licensing and registration activities; operation of the Central Processing Site and the 1-800 call centre; maintenance and analysis of program performance data, and management of the Program's information technology infrastructure and its interface with other databases.

Policy, regulatory, communication and portfolio integration

Activities to support the Commissioner as deputy head of the Department; Chief Operating Officer activities to support Federal Chief Firearms Officers (CFO), licensing, registration and public agencies, and in the management of federal-provincial/CFO roles and relationships. Human resources management services of the Department including compliance with central agencies requirements; and finance and administration activities of the Department including compliance with central agencies on financial and administrative issues.

Royal Canadian Mounted Police External Review Committee**Strategic Outcome**

The RCMP External Review Committee aims to positively influence the manner in which labour relations issues are addressed within the RCMP.

Program Activity Descriptions

Independent, timely, fair and impartial case review leading to the provision of quality findings and recommendations in all cases referred to the Committee

The Committee Chair can dispose of matters referred to the Committee by the RCMP either on the basis of the material in the record or following a hearing. In conducting its review of matters referred to it, the Committee attempts to achieve a balance amongst the many complex and different interests involved while ensuring that the principles of administrative and labour law are respected and the remedial approach indicated by the *RCMP Act* is followed. In each case, the Committee must consider the public interest and ensure that members of the RCMP are treated in a fair and equitable manner.

Dissemination of information on the role of the Committee and its findings and recommendations, as well as on relevant legal principles

The External Review Committee (ERC) ensures that its findings and recommendations in each case are clearly explained to the parties and the RCMP Commissioner. Summaries of the findings and recommendations in each case, as well as articles of interest and information on related issues, are distributed widely through a quarterly publication (*Communiqué*), as well as through timely inclusion on the ERC Web site and preparation of the annual report and other documents of government accountability.

Royal Canadian Mounted Police Public Complaints Commission

Strategic Outcome

Upholding safe communities through the promotion of Canadian values of respect for human and civil rights, multiculturalism and diversity, equality and fairness, and respect for the rule of law.

Program Activity Descriptions

Civilian oversight of RCMP members' conduct in the performance of their duties

The RCMP Public Complaints Commission is an independent federal agency established in 1988 to review public complaints about the conduct of RCMP members in a fair and impartial manner.

The work of this Commission has to be relevant, on a number of levels. The complaints received, the investigations conducted and the reports written, must all be of the highest quality. The work is only relevant if what is produced can withstand the highest scrutiny, and be understood by both the complainants and the RCMP members involved, while generating meaningful debate about the issues addressed.

With this sustained relevance, the Commission is in a unique position to make an important contribution to the policy responsibility of the Public Safety and Emergency Preparedness.

The Commission pays close attention to cases involving police conduct related to the treatment of persons in custody, cell deaths, the use of force, the treatment of mentally ill persons, relations between aboriginal communities and police, and high-speed police pursuits. Recent developments in anti-terrorism and organized crime legislation, and the use of these extraordinary new powers given to the police, are also of tremendous interest to the Commission.

Currently, over 94% of the Commission's adverse findings and recommendations are accepted by the RCMP Commissioner. Commission recommendations are influencing RCMP conduct and national policing policy, one case at a time.

Ministry Summary

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	115,432,000	...	115,432,000	1	Department			
...	...	...	...	1a	Operating expenditures			
...	...	...	...	1b	Transfer of \$3,582,651 from Public Safety and Emergency Preparedness Vote 45			
...	28,352,929	...	28,352,929		Transfer of \$1,196,875 from Public Safety and Emergency Preparedness Vote 45, and \$164,000 from Agriculture and Agri-Food Vote 1			
...	13,843,000	...	13,843,000		Transfer from: Vote 1 (Agriculture and Agri-Food)			
...	...	164,000	164,000		Vote 45			
...	4,779,526	...	4,779,526		TB Vote 10 ⁽¹⁾			
...	...	63,000	63,000		TB Vote 15 ⁽¹⁾			
...	543,000	...	543,000		TB Vote 22 ⁽¹⁾			
...	7,419,078	...	7,419,078		TB Vote 23 ⁽¹⁾			
...	6,253	...	6,253		Vote 23 ⁽¹⁾			
...	(424,750)	...	(424,750)		Transfer to: Vote 1 (Fisheries and Oceans)			
...	(407,664)	...	(407,664)		Vote 1 (Foreign Affairs and International Trade)			
...	(694,000)	...	(694,000)		Vote 1 (Industry)			
...	(180,500)	...	(180,500)		Vote 20			
...	(260,000)	...	(260,000)		Vote 25			
...	(272,200)	...	(272,200)		Vote 35			
...	(7,171)	...	(7,171)		Vote 35 (Treasury Board)			
...	(1,500,000)	...	(1,500,000)		Vote 45			
...	115,432,000	42,195,929	166,856,501		Total—Vote 1	150,977,265	15,879,236	158,204,735
...	301,315,144	...	301,315,144	5	Grants and contributions			
...	...	...	...	5a	Grants			
...	1,199,600	...	1,199,600	5b	Grants and contributions			
...	...	...	...		Transfer to: Vote 10 (Foreign Affairs and International Trade)			
...	...	(100,000)	(100,000)		Vote 45			
...	301,315,144	1,199,601	265,714,745		Total—Vote 5	177,333,433	88,381,312	131,943,770
...	74,522	...	74,322	(S)	Minister of Public Safety—Salary and motor car allowance			
...	11,228,000	...	11,520,865	(S)	Contributions to employee benefit plans	74,322	...	75,709
...	...	292,865	292,865			11,520,865	...	10,228,516
...	428,049,666	43,395,530	444,166,433		Total Department—Budgetary	339,905,885	104,260,548	300,452,730

Canada Border Services Agency									
151,339,717	1,242,329,000	...	...	1,393,668,717	...	...	...	1,393,668,717	...
10	Operating expenditures	...	...	11,758,436	...	...	...	11,758,436	...
10a	Transfer of \$5,000 from Transport Vote 1	...	...	...	...	...	...	...	...
10b	Transfer of \$333,720 from Citizenship and Immigration	...	...	...	...	...	...	...	...
	Vote 1	...	...	8,125,857	...	...	...	8,125,857	...
	Transfer from: Vote 1 (Citizenship and Immigration)	...	...	333,720	...	...	...	333,720	...
	Vote 1 (Transport)	...	...	5,000	...	...	...	5,000	...
	TB Vote 10 ⁽¹⁾	700,153	...	...	...	700,153	...
	TB Vote 15 ⁽¹⁾	1,020,000	...	...	...	1,020,000	...
	TB Vote 23 ⁽¹⁾	21,795,251	...	...	...	21,795,251	...
	Transfer to: Vote 1 (Foreign Affairs and International Trade)	...	...	(758,600)	...	...	...	(758,600)	...
	Vote 5 (Foreign Affairs and International Trade)	...	...	(376,600)	...	...	...	(376,600)	...
	Vote 15	...	...	(7,000,000)	...	...	...	(7,000,000)	...
	Vote 35 (Treasury Board)	...	...	(111,152)	...	...	...	(111,152)	...
	Total—Vote 10	...	...	15,607,772	...	...	...	15,607,772	...
15	Capital expenditures	...	...	1,429,160,782	...	...	...	1,429,160,782	...
15a	Transfer of \$7,000,000 from Public Safety and Emergency Preparedness Vote 10, and \$15,000,000 from Transport Vote 55	...	...	74,348,440	...	...	...	74,348,440	...
15b	Capital expenditures	...	...	479,000	...	...	...	479,000	...
	Transfer from: Vote 10	...	...	2,536,735	...	...	...	2,536,735	...
	Vote 55 (Transport)	...	...	7,000,000	...	...	...	7,000,000	...
	Total—Vote 15	...	...	15,000,000	...	...	...	15,000,000	...
(S)	Contributions to employee benefit	...	...	99,364,175	...	...	...	99,364,175	...
(S)	Plans	...	...	4,573,773	...	...	...	4,573,773	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	137,716	...	...	...	137,716	...
(S)	Refunds of amounts credited to revenues in previous years	...	...	519,303	...	...	...	519,303	...
(S)	Collection agency fees	...	...	8,153	...	...	...	8,153	...
	Total Agency—Budgetary	...	...	42,846,717	...	...	...	42,846,717	...
	Total Agency—Budgetary	...	...	1,679,104,724	...	...	...	1,679,104,724	...
Canadian Security Intelligence Service									
20	Program expenditures	...	...	311,041,000	...	...	...	311,041,000	...
20a	Transfer of \$180,500 from Public Safety and Emergency Preparedness Vote 1	...	...	33,653,181	...	...	...	33,653,181	...
20b	Transfer of \$94,000 from National Defence	...	...	...	...	...	...	...	...
	Vote 5	...	...	3,643,000	...	...	...	3,643,000	...
	Transfer from: Vote 1	...	...	180,500	...	...	...	180,500	...
	Vote 5 (National Defence)	...	...	94,000	...	...	...	94,000	...
	TB Vote 10 ⁽¹⁾	300,000	...	...	...	300,000	...
	TB Vote 15 ⁽¹⁾	17,756,000	...	...	...	17,756,000	...
	TB Vote 22 ⁽¹⁾	9,706,508	...	...	...	9,706,508	...
	Transfer to: Vote 1 (Foreign Affairs and International Trade)	...	...	(1,103,800)	...	...	...	(1,103,800)	...
	Vote 5 (Foreign Affairs and International Trade)	...	...	(606,600)	...	...	...	(606,600)	...
	Total—Vote 20	...	...	311,041,000	...	...	...	311,041,000	...
	Total—Vote 20	...	...	37,296,181	...	...	...	37,296,181	...
	Total—Vote 20	...	...	355,662,405	...	...	...	355,662,405	...
	Total—Vote 20	...	...	19,001,384	...	...	...	19,001,384	...
	Total—Vote 20	...	...	325,439,236	...	...	...	325,439,236	...

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		
	Main Estimates	Supplementary Estimates			Lapsed or (overexpended)		
\$	\$	\$	\$		\$	\$	\$
964	35,434,000	...	33,746,454	(S)	33,746,454	...	30,502,516
964	...	...	655,752	(S)	630,847	...	854,983
964	346,475,000	37,296,181	409,065,995		390,039,706	19,001,384	356,796,735
Correctional Service							
25	...	...	1,529,520,000		...	...	...
25a	...	...	...		...	...	...
25b	...	50,938,702	50,938,702		...	...	...
...
...	...	1	260,000		...	...	...
...	...	...	100,000		...	...	...
...	...	19,250,000	19,250,000		...	...	...
...	...	2,600,000	2,600,000		...	...	...
...	...	518,220	518,220		...	...	...
...	...	39,770,000	39,770,000		...	...	...
...	...	59,042,218	59,042,218		...	...	...
...	...	30,300,184	30,300,184		...	...	...
...	...	(5,000,000)	(5,000,000)		...	...	...
...	...	(137,539)	(137,539)		...	...	...
...	1,529,520,000	50,938,703	1,727,161,786		1,645,800,763	81,361,023	1,562,620,311
...	153,700,000	...	153,700,000		...	...	...
...	...	50,247,800	50,247,800		...	...	...
...	...	5,000,000	5,000,000		...	...	...
...	...	(19,250,000)	(19,250,000)		...	...	...
...	153,700,000	50,247,800	189,697,800		140,641,063	49,056,737	124,538,377
...	186,813,000	...	181,171,906		181,171,906	...	180,988,296

12,894,447	...	...	12,894,447	(S)	CORCAN Revolving Fund Transfer from TB Vote 23 ⁽¹⁾	...	(4,544,879)	...	18,177,017	(2,842,470)
12,894,447	...	...	737,691		Total	...	866,496	...	1,005,253	236,387
851,078	...	...	1,020,671	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...	2,313
13,745,525	1,870,033,000	101,186,503	128,570,351		Appropriations not required for the current year	...	...	...	...	...
13,745,525	1,870,033,000	101,186,503	2,113,535,379		Total budgetary	...	1,963,935,349	130,417,760	19,182,270	1,865,543,214
46,292	...	...	46,292	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account, <i>Appropriation Act No. 3, 1982-83: Limit \$50,000</i> (Net)	...	(70)	...	46,362	(989)
13,745,525	1,870,033,000	101,186,503	2,113,535,379		Total Agency— Budgetary	...	1,963,935,349	130,417,760	19,182,270	1,865,543,214
46,292	...	...	46,292		Non-budgetary	...	(70)	...	46,362	(989)
...	37,884,000	...	37,884,000	35	National Parole Board	...	...	...	...	...
...	...	...	2,628,300	35a	Program expenditures	...	...	...	...	38,353,596
...	...	...	272,200		Transfer of \$272,200 from Public Safety and Emergency Preparedness Vote 1	...	...	...	...	4,989,891
...	...	...	505,000		Transfer from: Vote 1	...	5,118,244	...	...	...
...	...	...	1,875,690		TB Vote 15 ⁽¹⁾	2,827	1,289
...	...	...	586,609		TB Vote 22 ⁽¹⁾	...	5,367	...	...	1,250
...	...	...	(2,600,000)		TB Vote 23 ⁽¹⁾
...	37,884,000	2,628,300	639,499		Transfer to Vote 25	...	38,306,049	2,845,750	...	...
...	5,315,000	...	(196,756)	(S)	Total—Vote 35	...	...	...	...	...
1,663	...	...	6,531	(S)	Contributions to employee benefit plans	...	...	...	...	...
...	...	...	8,194		Spending of proceeds from the disposal of surplus	...	...	...	...	...
...	...	...	...		Crown assets	...	...	...	...	...
...	...	...	...		Appropriations not required for the current year	...	...	...	...	...
1,663	43,199,000	2,628,300	449,274		Total Agency—Budgetary	...	43,429,660	2,845,750	2,827	43,346,026
...	2,773,000	...	...	40	Office of the Correctional Investigator	...	...	...	...	...
...	...	...	...	40a	Program expenditures	...	...	...	...	...
...	...	240,965	19,000		Program expenditures	...	...	...	...	...
...	...	...	34,426		Transfer from: TB Vote 15 ⁽¹⁾
...	...	...	...		TB Vote 22 ⁽¹⁾
...	2,773,000	240,965	53,426	(S)	Total—Vote 40	...	2,753,836	313,555	...	2,830,895
...	359,000	...	9,364		Contributions to employee benefit plans	...	368,364	...	...	324,998
...	3,132,000	240,965	62,790		Total Agency—Budgetary	...	3,122,200	313,555	...	3,155,893

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	1,626,438,000	...	1,626,438,000	45	Royal Canadian Mounted Police		
...	45a	Law enforcement—Operating expenditures		
...	45b	Law enforcement—Transfer of \$1,500,000 from Public Safety and Emergency Preparedness Vote 1, \$31,200,000 from Public Safety and Emergency Preparedness Vote 5, and \$187,571 from National Defence Vote 5		
...	...	153,186,677	153,186,677		Law enforcement—Transfer of \$5,500,000 from Public Safety and Emergency Preparedness Vote 5, \$14,603,268 from Public Safety and Emergency Preparedness Vote 50, and \$184,900 from Transport Vote 1		
...		Transfer from: Vote 1		
...	...	1,500,000	1,500,000	1	Vote 1 (Transport)		
...	...	184,900	184,900		Vote 5		
...	...	36,700,000	36,700,000		Vote 5 (National Defence)		
...	...	187,571	187,571		Vote 50		
...	...	14,603,268	14,603,268		TB Vote 10 ⁽ⁱ⁾		
...	...	807,113	807,113		TB Vote 15 ⁽ⁱ⁾		
...	...	3,081,000	3,081,000		TB Vote 22 ⁽ⁱ⁾		
...	...	118,966,265	118,966,265		TB Vote 23 ⁽ⁱ⁾		
...	...	51,228,490	51,228,490		Transfer to: Vote 1		
...	...	(4,779,526)	(4,779,526)		Vote 1 (Foreign Affairs and International Trade)		
...	...	(264,000)	(264,000)		Vote 1 (National Defence)		
...	...	(190,000)	(190,000)		Vote 1 (Treasury Board)		
...	...	(201,450)	(201,450)		Vote 5 (Foreign Affairs and International Trade)		
...	...	(61,000)	(61,000)		Vote 35 (Health)		
...	...	(50,000)	(50,000)		Vote 35 (Treasury Board)		
...	...	(56,996)	(56,996)		Vote 50		
...	...	(10,245,628)	(10,245,628)		Vote 55		
...	...	(830,920)	(830,920)		Total—Vote 45		
...	1,626,438,000	153,186,678	1,990,203,765		1,769,949,294	220,254,471	...
...	264,729,000	...	264,729,000	50	Law enforcement—Capital expenditures		
...	76,222,492	50a	Law enforcement—Capital expenditures		
...	...	76,222,492	76,222,492	50b	Law enforcement—Transfer of \$10,245,628 from Public Safety and Emergency Preparedness Vote 45, \$880,000 from National Defence Vote 5, and \$165,000 from Transport Vote 1		
...		Transfer from: Vote 1 (Transport)		
...	...	165,000	165,000	1	Vote 5 (National Defence)		
...	...	880,000	880,000		Vote 5		
...	...	10,245,628	10,245,628		Vote 45		
...		1,570,411,375	...	...

[illegible]

Disposition of authorities	Lapsed or		Available		Used in the previous year
	\$	(overexpended)	\$	for use in subsequent years	
	94	...	...	...	614,282
	29	706,587	...	...	6,625,587
	56	577,466,630	253,667,350	...	6,155,639,060
	70)	...	46,362	...	(989)

authorities granted / repealed in the current year, and of all

[illegible]

Column "Available for use in subsequent years".

Program Activity

Department	Operating				Capital				Transfer payments				Revenues netted against expenditures				Non-budgetary				Total			
	Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																								
Emergency management and national security	79,725,004	67,530,358	...	...	150,747,912	86,257,422	...	...	...	...	...	...	...	...	...	...	...	...	...	...	230,472,916	153,787,780	...	...
Policing and law enforcement	51,926,494	46,609,977	...	...	3,192,225	2,481,808	...	...	...	...	...	...	...	...	...	...	...	...	...	...	55,118,719	49,091,785	...	...
Community safety and partnerships	46,800,190	48,432,117	...	...	111,774,608	88,594,203	...	...	...	...	...	...	...	...	...	...	...	...	...	...	158,574,798	137,026,320	...	...
Total Department—Budgetary	178,451,688	162,572,452	...	...	265,714,745	177,333,433	...	...	...	...	...	...	...	...	...	...	...	...	...	...	444,166,433	339,905,885	...	...
Canada Border Services Agency																								
Access	711,924,636	691,899,759	38,053,075	16,212,421	...	...	...	...	...	...	...	...	20,733,636	20,733,636	...	...	...	...	...	...	729,244,075	687,378,544	...	...
Security	434,535,025	374,374,799	46,223,248	9,155,044	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	480,758,273	383,529,843	...	...
Science and technology based innovation	454,014,524	368,263,243	15,087,852	9,535,486	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469,102,376	377,798,729	...	...
Sub-total	1,600,474,185	1,434,537,801	99,364,175	34,902,951	...	...	...	...	...	...	...	...	20,733,636	20,733,636	...	...	...	...	...	...	1,679,104,724	1,448,707,116	...	...
Revenues netted against expenditures	(20,733,636)	(20,733,636)	...	...	...	...	...	...	...	...	...	...	(20,733,636)	(20,733,636)	...	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	1,579,740,549	1,413,804,165	99,364,175	34,902,951	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,679,104,724	1,448,707,116	...	...
Canadian Security Intelligence Service—Budgetary	409,065,995	390,039,706	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	409,065,995	390,039,706	...	...
Correctional Service																								
Care and custody	1,393,477,436	1,334,698,897	162,381,800	125,451,154	417,000	210,039	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,556,276,236	1,460,360,090	...	...
Rehabilitation and case management—																								
Budgetary	514,895,005	491,053,261	27,316,000	15,937,966	1,416,000	1,128,911	...	...	...	...	...	...	...	...	...	...	...	...	...	...	543,627,005	508,120,138	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	46,292	(70)	...	...
CORCAN (SOA)	91,172,138	89,766,678	...	...	...	...	...	...	...	...	...	...	77,540,000	94,311,557	...	...	...	...	...	...	13,632,138	(4,544,879)	...	...
Sub-total—	1,999,544,579	1,915,518,836	189,697,800	141,389,120	1,833,000	1,338,950	...	...	...	...	...	...	77,540,000	94,311,557	...	...	...	...	...	...	2,113,535,379	1,963,935,349	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	46,292	(70)	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(77,540,000)	(94,311,557)	...	...	...	...	...	...	...	...	...	...	(77,540,000)	(94,311,557)	...	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	1,922,004,579	1,821,207,279	189,697,800	141,389,120	1,833,000	1,338,950	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,113,535,379	1,963,935,349	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	46,292	(70)	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
National Parole Board																		
Conditional release decisions	35,239,558	34,329,512		...	...		...	...		...	...		...	...		35,239,558	34,329,512	
Conditional release openness and accountability	8,089,347	6,208,414		...	...		...	...		...	...		...	...		8,089,347	6,208,414	
Pardon decisions/clemency recommendations	2,949,332	2,891,734		...	...		...	...		...	...		...	...		2,949,332	2,891,734	
Total Agency—Budgetary	46,278,237	43,429,660		...	...		...	...		...	...		...	...		46,278,237	43,429,660	
Office of the Correctional Investigator																		
Oversight of correctional operations	3,435,755	3,122,200		...	...		...	...		...	...		...	...		3,435,755	3,122,200	
Total Agency—Budgetary	3,435,755	3,122,200		...	...		...	...		...	...		...	...		3,435,755	3,122,200	
Royal Canadian Mounted Police																		
Federal and international operations	781,447,508	628,321,894		53,054,784	31,257,088		...	...		10,809,224	8,529,320		...	...		823,693,068	651,049,662	
Protective policing services	141,997,541	130,282,133		7,471,924	9,833,967		...	...		10,394,605	7,910,711		...	...		139,074,860	132,205,389	
Community, contract and aboriginal policing	2,328,150,851	2,130,084,646		215,629,815	158,824,998		100,000	62,778		1,438,968,482	1,322,971,143		...	...		1,104,912,184	966,001,279	
Criminal intelligence operations	86,532,570	88,413,831		5,217,836	2,351,452		...	...		1,200,803	947,702		...	...		90,549,603	89,817,581	
Technical policing operations	189,160,942	192,899,374		27,810,562	19,550,668		...	...		4,203,309	2,369,256		...	...		212,768,195	210,080,786	
Policing support services	77,942,761	87,205,295		3,582,961	4,244,654		...	...		1,200,803	983,278		...	...		80,324,919	90,466,671	
National police services	157,813,166	170,589,271		15,691,904	6,944,747		567,000	532,754		7,502,506	8,080,386		...	...		166,569,564	169,986,386	
Pensions under the RCMP Continuation Act	...	...		...	...		19,623,840	19,623,840		...	...		...	...		19,623,840	19,623,840	
To compensate members of the RCMP for injuries received in the performance of duty	...	...		...	...		65,000,068	62,016,138		...	...		...	...		65,000,068	62,016,138	
Payments, in the nature of Workers' Compensation, to survivors of members of the Force	...	...		...	...		2,185,000	2,176,625		...	...		...	...		2,185,000	2,176,625	

Royal Canadian Mounted Police	...	...	...	1,900	...	...	...	1,900	1,900
Veterans Association	...	...	...	...	...	...	...	...	1,900
International Association of Chiefs of Police	...	...	...	1,900	...	...	...	...	1,900
Registration, licensing and supporting infrastructure	56,419,595	36,810,455	...	615,895	13,850,000	12,519,770	...	...	49,946,120
Policy, regulatory, communication and portfolio integration	4,177,101	12,232,989	...	58,127	250,000	147,500	...	...	12,438,616
Sub-total	3,823,642,035	3,476,839,888	328,459,786	233,681,596	101,579,708	97,083,205	1,474,279,732	1,351,791,796	2,455,812,893
Revenues netted against expenditures	(1,474,279,732)	(1,351,791,796)	...	...	...	...	(1,474,279,732)	(1,351,791,796)	...
Total Agency—Budgetary	2,349,362,303	2,125,048,092	328,459,786	233,681,596	101,579,708	97,083,205	...	...	2,455,812,893
Royal Canadian Mounted Police External Review Committee									
Independent, timely, fair and impartial case review leading to the provision of quality findings and recommendations in all cases referred to the Committee	1,284,640	1,016,306	...	...	...	...	...	...	1,016,306
Dissemination of information on the role of the Committee and its findings and recommendations, as well as on relevant legal principles	321,160	197,612	...	...	...	...	...	...	321,160
Total Agency—Budgetary	1,605,800	1,213,918	...	...	...	...	...	...	1,213,918
Royal Canadian Mounted Police Public Complaints Commission—									
Budgetary	7,522,316	6,815,729	...	...	...	...	...	...	6,815,729
Total Ministry—									
Budgetary	6,497,467,222	5,967,253,201	617,521,761	409,973,667	369,127,453	275,755,588	...	...	6,652,982,456
Non-budgetary	...	...	...	...	...	...	...	46,292	(70)

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Adjustments, warrants and transfers	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	500,000	...	500,000	...	...	500,000	...
...	154,000	...	154,000	...	154,000	...	96,250
...	654,000	...	654,000	...	154,000	500,000	590,466
Emergency management and national security							
...	509,795	...	509,795	...	509,795	...	509,795
...	451,807	...	451,807	...	451,807	...	451,807
...	834,542	...	834,542	...	788,061	46,481	788,061
...	19,460,000	...	18,960,000	(500,000)	2,746,713	16,213,287	4,238,787
...	...	1	500,001	500,000	500,000	1	...
...	21,256,144	1	21,256,145	...	4,996,376	16,259,769	5,988,450
...	21,910,144	1	21,910,145	...	5,150,376	16,759,769	6,578,916
Contributions							
...	887,000	...	972,912	85,912	799,906	173,006	253,170
...	8,471,000	...	8,328,780	(142,220)	7,863,358	465,422	8,148,741
...	140,000,000	...	140,000,000	...	76,385,468	63,614,532	31,679,253
...	...	...	650,000	650,000	912,470	(262,470)	300,000
...	...	...	142,220	142,220	142,220	...	9,676
...	...	...	...	...	...	...	1,392,155
...	149,358,000	...	150,093,912	735,912	86,103,422	63,990,490	41,782,995
Policing and law enforcement							
...	975,000	1,199,600	2,242,225	67,625	2,006,808	235,417	982,451

Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on reserve, Indian communities on Crown land and Inuit communities, for the First Nations policing program

...	950,000	...	...	950,000	475,000	475,000	...	950,000
...	1,925,000	1,199,600	67,625	3,192,225	2,481,808	710,417	...	1,932,451

Community safety and partnerships

Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on reserve, Indian communities on Crown land and Inuit communities, for the First Nations policing program
Contributions in support of the Safer Communities Initiative
Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Department of Public Safety and Emergency Preparedness
Contributions in support of Communities at risk: Minor security infrastructure pilot program (MSIP)

...	104,049,000	...	(36,700,000)	67,349,000	66,336,384	1,012,616	...	65,096,907
...	23,572,000	...	(3,268,205)	20,303,795	16,523,394	3,780,401	...	15,803,998
...	501,000	...	364,668	865,668	726,124	139,544	...	748,503
...	...	...	2,000,000	2,000,000	11,925	1,988,075	...	...
...	128,122,000	...	(37,603,537)	90,518,463	83,597,827	6,920,636	...	81,649,408
...	279,405,000	1,199,600	(36,800,000)	243,804,600	172,183,057	71,621,543	...	125,364,854

Departmental Summary by Program Activity

Emergency management and national security
Policing and law enforcement
Community safety and partnerships

...	150,012,000	...	735,912	150,747,912	86,257,422	64,490,490	...	42,373,461
...	1,925,000	1,199,600	67,625	3,192,225	2,481,808	710,417	...	1,932,451
...	149,378,144	1	(37,603,537)	111,774,608	88,594,203	23,180,405	...	87,637,858
...	301,315,144	1,199,601	(36,800,000)	265,714,745	177,333,433	88,381,312	...	131,943,770

Correctional Service

Grants

Care and custody
Penitentiary inmates accident compensation
Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat
Grant to the University of Saskatchewan, Department of Psychology, for a chair in forensic psychology

...	100,000	...	...	100,000	115,559	(15,559)	...	176,141
...	60,000	...	...	60,000	60,000	...	...	60,000
...	122,000	...	...	122,000	34,480	87,520	...	120,187
...	282,000	...	...	282,000	210,039	71,961	...	356,228

Rehabilitation and case management
Grant to aboriginal communities for aboriginal correctional programs and services

...	200,000	...	...	200,000	...	200,000	...	...
...	482,000	...	...	482,000	210,039	271,961	...	356,328

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year			Used in the previous year
	Main Estimates	Supplementary Estimates		\$	\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
...	135,000	...	135,000	...	135,000	...	...
...
...	1,216,000	...	1,216,000	1,128,911	87,089	...	829,182
...	...	...	...	...	...	...	71,500
...	1,216,000	...	1,216,000	1,128,911	87,089	...	900,682
...	1,351,000	...	1,351,000	1,128,911	222,089	...	900,682
Total—Contributions							
Agency Summary by Program Activity							
...	417,000	...	417,000	210,039	206,961	...	356,328
...	1,416,000	...	1,416,000	1,128,911	287,089	...	900,682
...
...	1,833,000	...	1,833,000	1,338,950	494,050	...	1,257,010
Royal Canadian Mounted Police							
Grants							
...	...	...	...	62,778	37,222	...	...
...	...	100,000	100,000	...	...	...	...
...
...	...	567,000	567,000	532,754	34,246	...	...
...
...	23,000,000	...	19,623,840	19,623,840	...	...	20,436,708
...	...	(3,376,160)	...	...	...	...	...

To compensate members of the RCMP for injuries received in the performance of duty

...	55,821,000	1	9,179,067	65,000,068	62,016,138	2,983,930	...	55,118,533
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Payments, in the nature of Workers' Compensation, to survivors of members of the Force

...	1,535,000	...	(1,535,000)
-----	-----------	-----	-------------	-----	-----	-----	-----	-----

Payments, in the nature of Workers' Compensation, to survivors of members of the Force

...	2,185,000	2,185,000	2,176,625	8,375	...	2,068,227
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Canadian Mounted Police killed while on duty

...	1,535,000	...	650,000	2,185,000	2,176,625	8,375	...	2,068,227
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RCMP Survivor Income Plan (SIP)

...
-----	-----	-----	-----	-----	-----	-----	-----	-----

Pensions to families of members of the RCMP who have lost their lives while on duty

...	100,000	...	(100,000)
-----	---------	-----	-----------	-----	-----	-----	-----	-----

Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty

...	1,900	...	(1,900)	1,900
-----	-------	-----	---------	-----	-----	-----	-----	-------

Royal Canadian Mounted Police Veterans Association Grant to promote Law Enforcement

...	1,900	1,900	1,900
-----	-----	-----	-------	-------	-------	-----	-----	-----

through crime prevention, training and public relations

...	1,900	1,900	1,900	1,900
-----	-------	-----	-----	-------	-------	-----	-----	-------

International Association of Chiefs of Police

...	1,900	...	(1,900)	1,900
-----	-------	-----	---------	-----	-----	-----	-----	-------

Grant to promote Law Enforcement through crime prevention, training and public relations

...	1,900	1,900	1,900
-----	-----	-----	-------	-------	-------	-----	-----	-----

...	1,900	...	...	1,900	1,900	...	...	1,900
...	80,459,800	1	7,019,907	87,479,708	84,415,935	3,063,773	...	77,627,268

Total—Grants

Contributions

National police services

...	386,080	...	(386,080)	382,291
-----	---------	-----	-----------	-----	-----	-----	-----	---------

Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses

...
-----	-----	-----	-----	-----	-----	-----	-----	-----

Registration, licensing and supporting infrastructure and to aboriginal and/or other communities and organizations (not for profit)

...	12,450,000	1,400,000	...	13,850,000	12,519,770	1,330,230	...	11,075,742
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Transfer Payments—Concluded

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	250,000	...	...	250,000	147,500	102,500	...	177,500
...	13,086,080	1,400,000	(386,080)	14,100,000	12,667,270	1,432,730	...	11,635,533
Total—Contributions								
Agency Summary by Program Activity								
...	...	...	100,000	100,000	62,778	37,222	...	...
...	386,080	...	180,920	567,000	532,754	34,246	...	382,291
...	23,000,000	...	(3,376,160)	19,623,840	19,623,840	...	...	20,436,708
...	55,821,000	1	9,179,067	65,000,068	62,016,138	2,983,930	...	55,118,533
...	1,535,000	...	650,000	2,185,000	2,176,625	8,375	...	2,068,227
...	100,000	...	(100,000)	...	...	...	...	...
...	1,900	...	...	1,900	1,900	...	...	1,900
...	1,900	...	...	1,900	12,519,770	1,330,230	...	11,075,742
...	12,450,000	1,400,000	...	13,850,000	147,500	102,500	...	177,500
...	250,000	...	...	250,000	...	...	...	...
...	93,545,880	1,400,001	6,633,827	101,579,708	97,083,205	4,496,503	...	89,262,801
...	396,694,024	2,599,602	(30,166,173)	369,127,453	275,755,588	93,371,865	...	222,463,581

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Canada Border Services Agency			
Budgetary (respendable revenues)			
Access	20,733,636	20,733,636	20,507,972
Total Agency—Budgetary	20,733,636	20,733,636	20,507,972
Correctional Service			
Budgetary (respendable revenues)			
CORCAN (SOA)	77,540,000	94,311,557	82,976,876
Non-budgetary (respendable receipts)			
Parolees' Loan Account	...	1,230	3,131
Total Agency— Budgetary	77,540,000	94,311,557	82,976,876
Non-budgetary	...	1,230	3,131
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Federal and international operations	10,809,224	8,529,320	7,696,640
Protective policing services	10,394,605	7,910,711	5,378,939
Community, contract and aboriginal policing	1,438,968,482	1,322,971,143	1,252,100,630
Criminal intelligence operations	1,200,803	947,702	855,182
Technical policing operations	4,203,309	2,369,256	2,137,956
Policing support services	1,200,803	983,278	856,647
National police services	7,502,506	8,080,386	7,803,478
Total Agency—Budgetary	1,474,279,732	1,351,791,796	1,276,829,472
Total Ministry— Budgetary	1,572,553,368	1,466,836,989	1,380,314,320
Non-budgetary	...	1,230	3,131

Revenues

	Current year	Previous year
	\$	\$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	458,158	1,878,483
Adjustments to prior year's payables	4,478,751	9,566,170
Miscellaneous revenues	4,936,909	11,444,653
	76,170	35,387
Total Department	5,013,079	11,480,040
Canada Border Services Agency		
Tax revenues—		
Goods and services tax (GST)/Harmonized sales tax (HST)	19,502,797,448	21,322,736,980
Less: Government tax remission order	54,350,640	32,434,620
	19,448,446,808	21,290,302,360
Excise tax—Motive fuel—Gasoline	91,954,994	56,615,158
Customs import duties	3,902,834,236	3,704,221,852
Excise duties—		
Matured spirits	5,057	2,468
Unmatured spirits	317,303	431,599
Beer	6,410	2,405
Cigarettes	1,190,758,293	858,689,519
Cigars	42,695,920	36,323,126
Canadian raw leaf tobacco	1,616,194	219,040
	1,235,399,177	895,668,157
Other excise taxes and duties		
Manufacturers' taxes—		
Jewellery	91,494	2,448,336
Automobiles	4,723,263	929,021
Automotive air conditioners	35,872,313	17,416,747
Wines	2,773,292	2,537,045
Sundries	2,587,199	(67,119)
	46,047,561	23,264,030
Total tax revenues	24,724,682,776	25,970,071,557

	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	297,515	2,207,377
Adjustments to prior year's payables	2,307,941	1,992,428
	2,605,456	4,199,805
Sales of goods and services—		
Rights and privileges	1,315,603	1,876,472
Lease and use of public property	(7)	...
Services of a regulatory nature	7,381,421	6,442,201
Services of a non-regulatory nature	11,491,241	14,124,735
Sales of goods and information products	141	715
Other fees and charges	307,802	181,293
	20,496,201	22,625,416
Proceeds from the disposal of surplus Crown assets	137,716	274,328
Miscellaneous revenues—		
Interest and penalties	30,153,943	26,785,034
Sundries—		
Court fines	1,211,989	1,036,575
Seizures	390,584	15,727,291
Other	25,955,938	4,904,031
	27,558,511	21,667,897
	57,712,454	48,452,931
Total other revenues	80,951,827	75,552,480
Total Agency	24,805,634,603	26,045,624,037
Canadian Security Intelligence Service		
Other revenues—		
Return on investments—		
Interest on bank deposits	66,623	43,772
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	217,541	599,474
Adjustments to prior year's payables	3,661,867	478,287

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Miscellaneous revenues—			Royal Canadian Mounted Police		
Gain on exchange for revaluation at year-end	...	3,201	Other revenues—		
Fines and forfeitures	218,027	197,776	Return on investments—		
Provincial sales tax commissions	852	1,100	Other accounts—		
Telephone commissions	102,757	191,032	Loans and advances to persons posted abroad—		
Claims for the Crown	31,985	40,165	Interest	6,152	35,047
Sundries	218,097	123,081			
	571,718	556,355	Refunds of previous years' expenditures—		
Total Agency	106,327,354	93,031,752	Repayment for operating expenditures and management		
National Parole Board			goods or service	7,299,987	6,799,026
Other revenues—			Repayment for repairs to motor vehicles	542,411	257,299
Refunds of previous years' expenditures—			Sundries	9,412	1,000
Refunds of previous years' expenditures	16,430	11,744	Other	...	5,456
Adjustments to prior year's payables	87,442	1,795	Adjustments to prior year's payables	679,274	685,793
	103,872	13,539		8,531,084	7,748,574
Sales of goods and services—			Sales of goods and services—		
Services of a non-regulatory nature	1,438,491	969,000	Services of a regulatory nature—		
Other fees and charges—			Access to information	7,079,671	3,624
Deferred revenues	(351,210)	5,616	Other	7,079,671	7,711,419
	1,087,281	974,616		...	7,715,043
Proceeds from the disposal of surplus Crown assets	6,531	2,303	Services of a non-regulatory nature—		
Miscellaneous revenues	163	256	Police services to local governments	487,572,470	490,030,166
	1,197,847	990,714	Police services to provincial and territorial governments	913,504,468	869,420,130
Total Agency	1,197,847	990,714	Other fees	2,983,000	2,490,640
Office of the Correctional Investigator			License fees	387,130	654,572
Other revenues—			Other revenues from rights and royalties	1,617	2,833
Refunds of previous years' expenditures—			Paid parking	85,795	78,071
Refunds of previous years' expenditures	77,519	...	Rental of residential buildings	7,322,129	6,773,535
Adjustments to prior year's payables	8,204	...	Rental of non-residential buildings	104,116	78,599
	85,723	...	Sale of kit and clothing to members	281,870	297,571
Miscellaneous revenues	10	...	Sales of information products	89,262	86,129
	85,733	...	Sales of other goods	3,915,084	3,626,601
Total Agency	85,733	...	Sundries	12,453,715	7,940,654
				1,428,700,656	1,381,479,501
			Other fees and charges—		
			Deferred revenues	6,275,202	28,099,603
			Sundries	3,462,207	4,299,660
			Other	9,737,409	(986,448)
				1,445,517,736	1,420,607,359

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	8,398,049	4,644,561
Miscellaneous revenues	...	5,872
Total Agency	1,462,453,021	1,433,041,413
Royal Canadian Mounted Police External Review Committee		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	23,268	...
Total Agency	23,268	...
Royal Canadian Mounted Police Public Complaints Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,222	...
Adjustments to prior year's payables	65,105	598
Miscellaneous revenues	67,327	598
	946	...
Total Agency	68,273	598
Ministry Summary		
Tax revenues	24,724,682,776	25,970,071,557
Other revenues—		
Return on investments	72,775	78,819
Refunds of previous years' expenditures	22,876,486	25,920,206
Sales of goods and services	1,571,231,869	1,538,059,390
Proceeds from the disposal of surplus Crown assets	10,217,755	6,643,151
Miscellaneous revenues	58,392,994	49,094,379
Total other revenues	1,662,791,879	1,619,795,945
Total Ministry	26,387,474,655	27,589,867,502

SECTION 23

2007-2008

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	23.2
Ministry summary	23.5
Program activity	23.7
Transfer payments	23.9
Details of spendable amounts	23.10
Revenues	23.10

Strategic Outcome

Quality services: departments and agencies benefit from a range of efficient government-wide central services.

Program Activity Descriptions

Acquisition services

Acquire goods and services on behalf of the federal government. Manage the supply process by assisting clients with the requirements definition, bid solicitation and evaluation, contract negotiation and administration and also includes investments in procurement reform and activities associated with Way Forward implementation. Manage all procurement-related aspects of major projects (over \$100 million). Regional offices carry out Public Works and Government Services (PWGSC) acquisition activities across Canada. PWGSC also maintains offices in the U.S. and Europe principally to service the needs of the military.

Optional Services Revolving Fund

A financial fund which provides specialized services to client departments, such as marine inspection and technical services, management of seized property, travel management, communications procurement, consensus standards and conformity assessment services. Provides disposal services for client departments. Procurement vaccines and drugs on behalf of provinces and territories.

Defence Production Revolving Fund

Legacy fund presently unused. Maintained to provide for acquisition services of military supplies in the event of emergency.

Federal accommodation and holdings

Effective management of real property investment, under the custodianship of PWGSC, in support of the delivery of government programs.

Real Property Services Revolving Fund

The provision, on a fee for service basis, of optional real property services to other custodial departments and to other departments and agencies requesting services over and above those funded by the Federal accommodation and holdings service line program.

Real Property Disposition Revolving Fund

The provision, on a cost-recovery basis, of routine disposals of all Government of Canada real property assets no longer required in order to generate revenue for the Crown.

Information management (IM)/Information technology (IT) services

IM/IT services provides information management and information technology based solutions to the Government of Canada. It also provides infrastructure, design, and leadership to major government-wide service projects.

Telecommunications Services Revolving Fund

Telecommunications services provides network and infrastructure services, voice telecommunications services, satellite services, and managed services. This activity is the only one currently managed through a fully compensatory client paid revolving fund.

Business integration services

The Department will deliver directly or facilitate the delivery of integrated services to customer departments and to PWGSC including: management and delivery of the Personnel and facility security screening program and the Controlled goods program; integration of the delivery of PWGSC's wide range of services when customer departments require an integrated solution for a complex project; management and delivery of the Department's marketing and multimedia services; and, identification and coordination of shared services opportunities. These activities are conducted and man-

aged nationally through our National Capital area and regional offices.

Translation and interpretation to Parliament, conference interpretation, terminology

Translation and interpretation to Parliament, conference interpretation, terminology.

Translation Bureau Revolving Fund

Provision of translation, technological and other linguistic services to the judiciary and federal departments and agencies on a cost-recovery basis. Upon request, provision of translation, technological and other linguistic services to other governments in Canada and international organizations on a cost-recovery basis.

Consulting and Audit Canada Revolving Fund

Provide on an optional and fee-for-service basis, consulting and audit services to federal departments and agencies, and upon request, to provincial, territorial, municipal and aboriginal governments in Canada and to foreign governments and international organizations.

Government information services

Management of the Government of Canada's communication platform by providing multi-channel access to information on government programs and services (via 1 800 O-Canada toll free line, Canada.gc.ca web site and Canada Gazette).

Receiver general services

Maintain operations for Departmental Financial Management System. Provide optional document-imaging services for departments. Provide optional payment-related printing such as tax information statements and pay statements. Optional services are provided on a cost-recovery basis.

Public service compensation services

Communications services for public servants and pensioners using pay/pension payment stub envelopes, and provision of pension services to the Department of National Defence.

Strategic Outcome

Sound stewardship: Canadians benefit from the application of sound stewardship and oversight in the provision of government-wide central services.

Program Activity Descriptions

Supply operations stewardship

Acquisition policy, contract quality assurance, professional development, vendor performance and review and other management and administrative activities to support program delivery.

Real property stewardship

Provision of strategic leadership and proactive management of the resources and real property assets to support the delivery of government programs.

Information management (IM)/Information technology (IT) stewardship

IT stewardship provides IT standards, architecture, engineering, security, client interface/relationship, branch program management, strategy and governance.

Business integration performance management

The Department will determine customer departments' strategic business needs; gather information on customers' upcoming requirements and communicate it to the business line branches; communicate business line information to our customers to align their service delivery expectations with PWGSC's evolving service delivery capacity; develop the infrastructure to effective-

tively manage the Customer relationship function; and, from a departmental perspective measure and monitor customers' perceptions of the value of PWGSC's services and report the results to the business lines so that they can be incorporated into their service planning, development and improvement processes. These activities are conducted and managed nationally through our National Capital area and regional offices.

Translation stewardship

Program management, strategy, governance, monitoring and support activities. Also encompasses activities that are necessary to:

- ensure the security of supply of linguistic services to Parliament, the judiciary and the federal government;
- foster the development and growth of the Canadian language industry;
- ensure the development and dissemination of translation, terminology and technolinguistic standards in Canada; and
- exercise the role of functional specialist in the translation, terminology, interpretation, linguistic and technolinguistic domains for the other departments and agencies.

Government information stewardship

Government information stewardship activities provide government-wide strategic management, coordination and monitoring in the areas of advertising, public opinion research, exhibitions, public access to on-line information, publishing, administration of Crown copyright and electronic media monitoring. These activities are detailed in the Government of Canada's communications policy and its associated procedures.

Receiver general stewardship

Maintain high-quality support for the Consolidated Revenue Fund and the Accounts of Canada (revenue collection, cash management operations, payment services, Public Accounts, Monthly Statement of Financial Operations, Central Accounts).

Public service pay stewardship

Administration of the Government's payroll processes. Development and maintenance of computer systems and national service office infrastructure. Training and advice to departmental compensation advisors. Liaison with compensation advisors, Treasury Board Secretariat (TBS) and insurance companies regarding dental insurance plan.

Public service pension stewardship

Administration of the Government's pension processes. Development and maintenance of computer systems. Provision of advice and training. Provision of insurance services including liaison with pensioners, insurance companies and on occasionally, employees. Development of insurance procedural directives and training courses for delivery to the compensation community.

Office of green government operations services

The Office of green government operations (OGGO) provides a range of high-quality environmental services to government departments, including PWGSC, operating on a fee-for service basis using the Real Property Services Revolving Fund. The OGGO offers a team of experienced environmental professionals providing services in the area of indoor air quality, environmental management services, contaminated sites remediation, environmental engineering, environmental evaluations, audits and assessments, energy management and other related services aimed at the greening of government operations.

Office of green government operations stewardship

The OGGO provides advice, functional guidance and leadership to departments on a wide range of activities related to the greening of government operations. It supports Treasury Board Secretariat in the ongoing development of policy and performance management related to this area, including the development and ongoing refinement of a government-wide performance management framework for greening government operations. It also plans and develops PWGSC's sustainable development strategies, monitors performance, and drafts the Department's annual sustainable development performance report.

Ministry Summary

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$		\$	\$	\$
...	2,119,081,000	...	...	1	Operating expenditures		
...	2,119,081,000	1a	Transfer of \$6,720,384 from Public Works and Government Services Vote 5, and \$3,000,000 from Human Resources and Skills Development Vote 5		
...	...	174,593,673	...	1b	Transfer of \$5,660,259 from Public Works and Government Services Vote 5		
...	12,380,643	1	Transfer from: Vote 5		
...	3,000,000		Vote 5 (Human Resources and Skills Development)		
...	3,096,592		TB Vote 10 ⁽¹⁾		
...	5,992,000		TB Vote 15 ⁽¹⁾		
...	25,902,956		TB Vote 22 ⁽¹⁾		
...	17,384,933		TB Vote 23 ⁽¹⁾		
...	(257,146,488)		Transfer to: Vote 1 (Canada Revenue Agency)		
...	(31,300)		Vote 1 (Foreign Affairs and International Trade)		
...	(16,138,000)		Vote 1 (Human Resources and Skills Development)		
...	(202,260)		Vote 1 (Indian Affairs and Northern Development)		
...	(262,679)		Vote 1 (Natural Resources)		
...	(158,400)		Vote 1 (Treasury Board)		
...	(1,380,673)		Vote 5		
...	(18,400)		Vote 5 (Foreign Affairs and International Trade)		
...	(586,000)		Vote 30 (Agriculture and Agri-Food)		
...	(111,967)		Vote 35 (Treasury Board)		
...	(691,000)		Vote 45 (Canadian Heritage)		
...	2,119,081,000	174,593,674	(208,970,043)		Total—Vote 1	1,938,091,991	2,201,244,711
...	340,210,000	...	...	5	Capital expenditures		
...	...	37,097,133	...	5a	Capital expenditures		
...	5b	Transfer of \$1,380,673 from Public Works and Government Services Vote 1		
...	...	1	...	1	Transfer from Vote 1		
...	1,380,673		Transfer to: Vote 1		
...	(12,380,643)		Vote 45 (Canadian Heritage)		
...	(22,471,000)		Total—Vote 5	304,834,669	256,738,699
...	340,210,000	37,097,134	(33,470,970)	(S)	Minister of Public Works and Government Services—		
...	74,522	...	(198)	(S)	Salary and motor car allowance	74,324	72,922
...	82,321,000	...	27,996,154	(S)	Contributions to employee benefit plans	110,317,154	107,352,246

Ministry Summary—Concluded

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers			Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$	
6,393,683	(8,000,000)	...	8,000,000	6,393,683	(S)	Real Property Disposition Revolving Fund	(8,711,496)	8,796,425 ⁽²⁾	6,308,754	(6,104,512)
38,246,407	38,246,407	(S)	Optional Services Revolving Fund	(3,319,169)	...	41,565,576	(892,582)
24,606,591	24,606,591	(S)	Consulting and Audit Canada Revolving Fund	(19,821)	...	24,626,412	(461,179)
32,698,604	1,319,353	32,698,604	(S)	Translation Bureau Revolving Fund	...	...	...	...
...	1,319,353	1,319,353		Transfer from TB Vote 23 ⁽¹⁾
32,698,604	1,319,353	34,017,957		Total	3,281,823	...	30,736,134	4,616,021
150,000,000	150,000,000	(S)	Real Property Services Revolving Fund	(504,120)	...	150,504,120	...
29,533,595	29,533,595	(S)	Telecommunications and Informatics Common Services Revolving Fund	(670,215)	...	30,203,810	(6,834,532)
100,000,000	100,000,000	(S)	Defence Production Revolving Fund	...	...	100,000,000	...
...	2,707,212	2,707,212	(S)	Refunds of amounts credited to revenues in previous years	2,707,212	...	...	1,946,105
272,553	262,284	534,837	(S)	Spending of proceeds from the disposal of surplus	447,386	...	87,451	644,960
...	2,446	2,446	(S)	Crown assets	2,446	...	...	776
...	459,675,852	459,675,852	(S)	Payment in lieu of taxes to municipalities and other taxing authorities	459,675,852	...	...	467,800,726
...	(458,060,165)	(458,060,165)	(S)	Recoveries from custodian departments	(458,060,165)	...	...	(468,072,645)
...	21,937	21,937	(S)	Losses on foreign exchange	21,937	...	...	6,169
...		Appropriations not required for the current year	...	...	...	45,384,905
381,751,433	2,533,686,522	211,690,808	(200,516,138)	2,926,612,625		Total budgetary	2,348,169,808	194,410,560	384,032,257	2,603,442,790
11,280,479	11,280,479	L15b	Imprist funds, accountable advances and recoverable advances. Limit \$22,000,000 (Net)	5,858,272	...	5,422,207	(10,037,884)
47,966,791	47,966,791	(S)	(L) Seized Property Management Act, 1993 section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	(941,649)	...	48,908,440	2,207,334
59,247,270	59,247,270		Total non-budgetary	4,916,623	...	54,330,647	(7,830,550)
381,751,433	2,533,686,522	211,690,808	(200,516,138)	2,926,612,625		Total Ministry—Budgetary	2,348,169,808	194,410,560	384,032,257	2,603,442,790
59,247,270	59,247,270		Non-budgetary	4,916,623	...	54,330,647	(7,830,550)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 22—Operating budget carry forward.

Treasury Board Vote 23—Paylist requirements.

Any year-end accumulated surplus in excess of \$5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Acquisition services	243,988,795	247,137,126	...	...	...	...	82,371,055	82,371,055	...	...	161,617,740	164,766,071
Optional Services Revolving Fund	138,618,407	101,493,313	...	...	...	...	100,372,000	104,812,482	...	...	38,246,407	(3,319,169)
Defence Production Revolving Fund	100,000,000	...	...	...	...	...	...	...	...	...	100,000,000	...
Federal accommodation and holdings	2,104,401,888	1,991,762,567	322,485,031	284,058,277	1,615,687	1,615,687	756,396,757	756,396,757	...	...	1,672,105,849	1,521,039,774
Real Property Services Revolving Fund	1,042,293,000	1,035,673,150	...	...	...	...	892,293,000	1,036,177,270	...	...	150,000,000	(504,120)
Real Property Disposition Revolving Fund	18,393,683	2,452,017	...	...	...	...	12,000,000	11,163,513	...	...	6,393,683	(8,711,496)
Information management (IM)/Information technology (IT) services	445,393,840	443,575,592	21,351,133	20,776,392	...	...	249,646,583	249,646,583	...	...	217,098,390	214,705,401
Telecommunications Services Revolving Fund	163,845,235	196,709,784	...	...	...	...	134,300,000	197,368,365	...	...	29,545,235	(658,581)
Business integration services	46,534,856	44,507,388	...	...	...	...	28,181,700	28,181,700	...	...	18,353,156	16,325,688
Translation and interpretation to Parliament, conference interpretation, terminology	...	...	...	...	...	...	...	...	...	...	...	...
Translation Bureau Revolving Fund	57,748,000	57,764,800	...	...	...	...	...	...	...	...	57,748,000	57,764,800
Consulting and Audit Canada Revolving Fund	248,917,027	218,601,409	...	...	...	...	214,899,000	215,319,516	...	...	34,018,027	3,281,893
Government information services	78,269,048	35,284,128	...	...	...	...	53,662,000	35,303,492	...	...	24,607,048	(19,364)
Receiver general services	19,039,716	20,251,447	...	...	...	...	5,802,781	5,802,781	...	...	13,236,935	14,448,666
Public service compensation services	10,972,423	10,193,891	...	...	...	...	2,370,308	2,370,308	...	...	8,602,115	7,823,583
Supply operations stewardship	5,680,409	5,458,487	...	...	...	...	3,386,888	3,386,888	...	...	2,293,521	2,071,599
Real property stewardship	67,503,941	52,114,141	...	...	...	...	4,668,904	4,668,904	...	...	62,835,037	47,445,237
Information management (IM)/Information technology (IT) stewardship	76,321,089	70,377,992	...	...	...	...	3,340,013	3,340,013	...	...	72,981,076	67,037,979
Business integration performance management	18,803,217	15,038,866	...	...	...	...	1,113,338	1,113,338	...	...	17,689,879	13,925,528
Translation stewardship	45,633,971	45,633,971	...	...	...	...	38,580,987	38,580,987	...	...	7,052,984	7,052,984
Government information stewardship	2,449,000	2,449,000	...	...	...	...	...	...	...	...	2,449,000	2,449,000
Receiver general stewardship	22,088,363	21,462,049	...	...	...	...	19,469,990	19,469,990	...	...	22,088,363	21,462,049
Public service pay stewardship	150,585,736	146,113,212	...	...	...	...	...	...	...	...	131,115,746	126,643,222
Public service pension stewardship	44,724,907	43,411,796	...	...	...	...	6,705,609	6,705,609	...	...	38,019,298	36,706,187
Public service pension stewardship	98,954,565	97,542,942	...	...	...	...	74,151,647	74,151,647	...	...	24,802,918	23,391,295

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office of green government operations services	10,621,000	10,200,362	...	...	...	...	...	...	...	...	10,621,000	10,200,362
Office of green government operations stewardship	5,042,887	4,792,889	...	...	...	1,951,669	1,951,669	...	...	...	3,091,218	2,841,220
Imprest funds, accountable advances and recoverable advances	...	...	...	...	...	...	...	...	11,280,479	5,858,272 (941,649)	11,280,479	5,858,272 (941,649)
Seized property management	...	...	...	...	...	...	...	...	47,966,791	...	47,966,791	...
Sub-total	5,266,825,003	4,920,002,319	343,836,164	304,834,669	1,615,687	1,615,687	2,685,664,229	2,878,282,867	...	...	2,926,612,625	2,348,169,808
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(2,685,664,229)	(2,878,282,867)	...	...	...	...	(2,685,664,229)	(2,878,282,867)	...	...	59,247,270	4,916,623
Total Ministry—	2,581,160,774	2,041,719,452	343,836,164	304,834,669	1,615,687	1,615,687	...	...	...	...	2,926,612,625	2,348,169,808
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	59,247,270	4,916,623	59,247,270	4,916,623

Transfer Payments

[illegible]

(S) Statutory transfer payment.

Details of Spendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Acquisition services	82,371,055	82,371,055	60,489,594
Optional Services Revolving Fund	100,372,000	104,812,482	95,209,225
Federal accommodation and holdings	756,396,757	756,396,757	472,341,108
Real Property Services Revolving Fund	892,293,000	1,036,177,270	984,753,835
Real Property Disposition Revolving Fund	12,000,000	11,163,513	8,861,452
Information management (IM)/Information technology (IT) services	249,646,583	249,646,583	196,057,063
Telecommunications Services Revolving Fund	134,300,000	197,368,365	168,172,726
Business integration services	28,181,700	28,181,700	22,877,540
Translation Bureau Revolving Fund	214,899,000	215,319,516	207,083,575
Consulting and Audit Canada Revolving Fund	53,662,000	35,303,492	71,856,309
Government information services	5,802,781	5,802,781	9,182,351
Receiver general services	2,370,308	2,370,308	3,416,277
Public service compensation services	3,386,888	3,386,888	2,578,825
Supply operations stewardship	4,668,904	4,668,904	3,723,972
Real property stewardship	3,340,013	3,340,013	2,016,250
Information management (IM)/Information technology (IT) stewardship	1,113,338	1,113,338	809,258
Business integration performance management	38,580,987	38,580,987	34,619,215
Receiver general stewardship	19,469,990	19,469,990	17,961,523
Public service pay stewardship	6,705,609	6,705,609	7,769,848
Public service pension stewardship	74,151,647	74,151,647	52,576,248
Office of green government operations stewardship	1,951,669	1,951,669	5,429,164
Total budgetary	2,685,664,229	2,878,282,867	2,427,785,358
Non-budgetary (respendable receipts)			
Imprest fund recovery	11,280,479	...	10,037,884
Seized property recovery	...	43,460,476	32,998,147
Total non-budgetary	11,280,479	43,460,476	43,036,031
Total Ministry— Budgetary	2,685,664,229	2,878,282,867	2,427,785,358
Non-budgetary	11,280,479	43,460,476	43,036,031

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	8,359,428	3,027,481
Adjustments to prior year's payables	11,023,742	4,971,423
Sales of goods and services—		
Lease and use of public property	19,383,170	7,998,904
Services of a regulatory nature—		
Earnings from dry docks	439,675,228	412,432,660
Sundries	6,371,551	5,542,169
	100,942,359	74,521,472
	107,313,910	80,083,641
Services of a non-regulatory nature—		
Rentals, licences and permits	1,278,111,797	955,269,392
Sales of goods and information products—		
Publications	11,163,513	10,919,101
Sundries	8,272,181	9,066,916
	899,137,258	818,097,369
	918,572,952	838,083,366
Other fees and charges	142,027,039	138,631,835
	2,885,700,926	2,424,480,914
Proceeds from the disposal of surplus Crown assets	262,284	272,553
Miscellaneous revenues—		
Gifts to the Crown	385,934	172,790
Gain on foreign exchange	126,659	33,789
Sundries	1,389,743,562	54,438,438
	1,390,256,155	54,645,017
Total Ministry	4,295,602,535	2,487,397,388

SECTION 24

2007-2008

PUBLIC ACCOUNTS OF CANADA

Transport

Department

Canada Post Corporation

Canadian Air Transport Security
Authority

Canadian Transportation Agency

Federal Bridge Corporation Limited

Marine Atlantic Inc.

National Capital Commission

Office of Infrastructure of Canada

Old Port of Montreal Corporation Inc.

Royal Canadian Mint

The Jacques Cartier and Champlain
Bridges Incorporated

Transportation Appeal Tribunal of
Canada

VIA Rail Canada Inc.

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	24.2
Ministry summary	24.6
Program activity	24.11
Transfer payments	24.13
Details of spendable amounts	24.17
Revenues	24.17

Department	Program Activity Descriptions	Program Activity Descriptions
Strategic Outcome	An efficient transportation system that contributes to Canada's economic growth and trade objectives.	<i>Concessionary governmental services</i>
Program Activity Descriptions	<i>Policies, programs and infrastructure in support of a market-based framework</i>	<i>Transition funding for Canada Post Corporation pension plan</i>
This program activity encompasses the development of transportation policies, legislation, programs and infrastructure support in such a manner that competition and market forces guide the growth and development of the national transportation system, and that a strong and healthy marketplace encourages existing competitors and new entrants to innovate and provide new services to meet the transportation needs of Canadians. Contributing activities under the policy element of this program activity include monitoring and analysis of the Canadian transportation system, annual reporting on the health of the system, economic studies and the development of new policies. Transport Canada also administers airport, port, highway and bridge subsidy programs and performs landlord and monitoring functions for the Department for ports, airports and air navigation system sites. Under the infrastructure element of this program activity, Transport Canada negotiates the divestiture of ports, airports and seaway lands to local interests, and operates airports and ports until their transfer, as well as federally owned remote airports and remote ports.		Payment associated with services provided at rates free of postage by the Corporation in support of government policy programs: Government Free Mail and Materials for the use of the Blind.
Strategic Outcome	A safe and secure transportation system that contributes to Canada's social development and security objectives.	Canadian Air Transport Security Authority Strategic Outcome Critical elements of the air transportation system as assigned by the Government are secured.
Program Activity Descriptions	<i>Policies and programs in support of sustainable development</i> This program activity encompasses the development and implementation of programs and policies to protect the natural environment and to achieve a more sustainable transportation system in Canada.	Program Activity Descriptions <i>Securing critical elements of the Canadian air transportation system</i>
Canada Post Corporation	Strategic Outcome	The Canadian Air Transport Security Authority (CATSA) is a parent Crown corporation that provides effective and efficient screening of persons who access aircraft or restricted areas, the property in their possession or control, and the belongings or baggage that they give to an air carrier for transport. CATSA also contributes funding to eligible airports to help offset the cost of providing airport policing services and administers the funding for the RCMP's Canadian air carrier protective program.

Canadian Transportation Agency

Strategic Outcome

A fair and transparent economic regulatory regime that helps achieve a viable and accessible national transportation system.

Program Activity Descriptions

Economic regulation of the federal transportation system

Economic regulation of air, rail, and marine transportation through the administration of laws, regulations, voluntary codes of practice, educational and outreach programs and through the resolution of disputes. As an independent quasi-judicial administrative tribunal reporting to the Parliament of Canada through the Minister of Transport, the Canadian Transportation Agency makes its decisions independently, on a wide range of matters affecting Canadian transportation.

Federal Bridge Corporation Limited

Strategic Outcome

Safe and efficient transit on the infrastructure maintained, operated and managed by the Federal Bridge Corporation Limited.

Program Activity Descriptions

Construction of a new low-level bridge in Cornwall, Ontario as well as related infrastructure improvements

This program activity encompasses the construction of a new low-level bridge in Cornwall, to replace the deteriorating North Channel Span of the Seaway International Bridge, as well as related infrastructure improvements on Cornwall Island.

Marine Atlantic Inc.

Strategic Outcome

A safe, reliable, efficient, affordable and environmentally responsible ferry service between the Island of Newfoundland and the Province of Nova Scotia.

Program Activity Descriptions

Ferry services

Marine Atlantic Inc. is a parent Crown corporation that fulfills Canada's constitutional obligation to Newfoundland and Labrador (NL) to provide a year-round ferry service between North Sydney, Nova Scotia and Port aux Basques, NL. It also operates a non-constitutional seasonal service between North Sydney and Argentia, NL.

National Capital Commission

Strategic Outcome

Optimum contribution of federal lands and public programs in creating a Capital as a source of pride and of national significance.

Program Activity Descriptions

Animating and promoting the capital

The objective is to generate pride and promote unity through programming in the Capital. The main products are a series of high-impact events (notably Canada Day and Winterlude), interpretative programs and commemorations. As well, this activity works to increase Canada-wide awareness of the Capital by means of national marketing and communications campaigns that present the Capital as a place where Canadians can experience Canadian heritage, culture and achievements.

Planning, design and land use

This activity guides the use and physical development of federal lands, coordinates development and ensures excellence in design and planning on federal lands in order that it is appropriate to the role and significance of the Capital. Products include long-term visionary plans, prepared in consultation with other planning jurisdictions and departments, to guide land uses, development and management of Capital lands as well as the identification of the National Interest Land Mass to be held in trust for future generations. Under the *National Capital Act*, the National Capital Commission (NCC) is responsible for the review and approval of all proposals for land-use changes, designs and land disposals on federal lands in Canada's Capital region (CCR) to ensure that they are appropriate to their significance, natural environment and heritage. The NCC develops strategies and facilitates federal involvement in CCR transportation and transit, and participates in joint studies with provincial and municipal partners to address inter-provincial and urban transportation issues. Programs also include management of the NCC's built heritage, cultural landscapes, archaeological assets and collections, as well as approval of heritage building designations in the Capital. Clients include the NCC, all government organizations with interests in CCR, Canadians, and other visitors, plus international and private agencies, all of whom benefit from a meaningful Capital of international quality.

Real asset management

The NCC manages and protects physical assets of national significance in CCR as a legacy for future generations of Canadians. Its objectives are to enhance the rich cultural heritage and natural environment of Canada's Capital and to optimize the contribution of the NCC's extensive lands and buildings in support of the programs and mandate of the Corporation, while ensuring NCC assets are appropriately accessible to the public. Environmental assets and liabilities are managed in a sustainable and responsible manner. The NCC

owns over 470 square kilometres or 10% of the CCR, as well as 27 roads and parkways, 570 kilometres of pathways, 1,639 buildings and 110 bridges. The NCC also manages close to 650 leases and the ground operations for most federal organizations in CCR. The NCC manages its assets through the application of relevant policies and regulations and by means of a life-cycle Maintenance and rehabilitation program. The NCC's duties with regard to its real asset base include: safeguarding and preserving the Capital's most treasured cultural, natural and heritage assets (including the Official Residences); the promotion and regulation of public activities on federal lands; natural resource protection and management; environmental stewardship; and the delivery of visitor and recreational services and programs. Where appropriate, the assets are used to generate a stream of revenues to complement federal appropriations in supporting the work of the Corporation (e.g. leasing, land use permits). Land development projects are carried out to enhance the Capital for future generations. This activity is also responsible for the acquisition of national interest properties and disposal of surplus properties. These activities are carried out in close cooperation with the cities of Ottawa and Gatineau and federal organizations (e.g. Public Works and Government Services Canada, Royal Canadian Mounted Police). The NCC also pays Payments in Lieu of Taxes (PILT) to municipalities and school boards in Quebec. Clients include senior political figures (for Official Residences), government bodies at all levels, visitors to the Capital, local residents and all Canadians who benefit from a meaningful Capital.

Office of Infrastructure of Canada

Strategic Outcome

Improving the sustainability of cities and communities and Canada's local, regional and national public infra-

structure to enhance the economic, social, cultural and environmental quality of life of Canadians.

Program Activity Descriptions

Infrastructure investments

Contributing to the construction, renewal and/or enhancement of public infrastructure and building capacity in partnership with others.

Policy, knowledge and partnership development

Developing policies promoting the strategic outcome that are based on research and strong partnerships to address existing and emerging challenges and opportunities.

Old Port of Montreal Corporation Inc.

Strategic Outcome

An urban park dedicated to recreational, tourist and cultural activities that safeguard and promote the Old Port of Montreal's cultural heritage while facilitating public access to the waterfront.

Program Activity Descriptions

Management of the Old Port of Montreal as an urban park, a tourist destination offering recreational and cultural activities

The Old Port of Montreal Corporation Inc. (OPMC) is mandated to promote and develop the lands of the Old Port of Montreal in accordance with the approved Master Development Plan. The Plan is, among other things, to ensure free pedestrian access to the site, public sector control on its development and development of the historical, maritime and port character of the site. The OPMC administers, manages, and maintains the property of Her Majesty under a management agreement with Public Works and Government Services Canada, the custodian of the property.

Royal Canadian Mint

Strategic Outcome

The strategic outcome of the Royal Canadian Mint (RCM) are to:

- elevate the RCM into a world-class brand that is recognized for quality, innovation and exceeding customer's expectations;
- ensure that Canadian circulation products and services are cost-effective, accessible, relevant and inspire Canadians to celebrate their history, culture and values;
- ensure that foreign coinage, bullion and refinery services, collectible and other related and services are leaders in their respective markets;
- generate a profit and maintain long-term viability through an ongoing commitment to customer satisfaction, growth and efficiency;
- create an environment where all employees demonstrate the organization's values and celebrate their success; and
- ensure that health, safety and the environment are paramount considerations in providing an ideal workplace.

The Jacques Cartier and Champlain Bridges Incorporated

Strategic Outcome

Safe and efficient transit on the infrastructure maintained, operated and managed by the Jacques Cartier and Champlain Bridges Incorporated.

Program Activity Descriptions

Management of federal bridge, highway and tunnel infrastructure, and properties in the Montreal area

This program activity encompasses the operation and maintenance of the Jacques Cartier and Champlain bridges, the federally-owned section of the Honoré-Mercier Bridge, a section of the Bonaventure Expressway, the Melocheville Tunnel, and the Champlain Bridge Ice Control Structure by carrying out regular and major maintenance work.

Transportation Appeal Tribunal of Canada

Strategic Outcome

To provide the Canadian transportation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Program Activity Descriptions

Review and appeal hearings

Provides for the operation of an independent Tribunal to respond to requests from the transportation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

VIA Rail Canada Inc.

Strategic Outcome

A national passenger rail transportation service that is safe, secure, efficient, reliable, and environmentally sustainable and that meets the needs of travellers in Canada.

Program Activity Descriptions

Regional and remote passenger rail services

Provision of year-round, all-weather transportation to rural and remote communities. Remote communities have no other year-round surface transportation link to the national transportation network. The remote services which are part of VIA Rail's network are Montreal-Jonquière, Quebec, Montreal-Senneterre, Quebec, Sudbury-White River, Ontario, Winnipeg-Churchill, Manitoba, The Pas-Pukatawagan, Manitoba and Jasper, Alberta-Prince Rupert, British Columbia. The regional services are Matapédia-Gaspe, Quebec and Victoria-Courtenay, British Columbia.

Transcontinental passenger rail services

Provision of year-round, all-weather intercity transportation between Toronto and Vancouver and between Montreal and Halifax.

Quebec City – Windsor corridor services

Provision of fast, convenient, and comfortable downtown-to-downtown transportation, connecting central Canada's largest business and population centres to suburban and smaller communities, as well as linking communities to the national passenger rail network.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities			
	\$	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	318,413,000	...	...	318,413,000	1	Department			
...	...	31,284,910	...	31,284,910	1a	Operating expenditures			
...	...	...	721,169	721,169		Transfer of \$721,169 from Transport Vote 55			
...	...	...	341,792	341,792		Transfer from: Vote 55			
...	...	...	11,360,000	11,360,000		TB Vote 10 ⁽¹⁾			
...	...	...	30,224,542	30,224,542		TB Vote 15 ⁽¹⁾			
...	...	...	10,745,194	10,745,194		TB Vote 22 ⁽¹⁾			
...	...	...	(310,000)	(310,000)		TB Vote 23 ⁽¹⁾			
...	...	...	(851,590)	(851,590)		Transfer to: Vote 1 (Environment)			
...	...	...	(426,000)	(426,000)		Vote 1 (Fisheries and Oceans)			
...	...	...	(1,343,000)	(1,343,000)		Vote 1 (Justice)			
...	...	...	(50,000)	(50,000)		Vote 1 (National Defence)			
...	...	...	(39,000,000)	(39,000,000)		Vote 5 (Atlantic Canada Opportunities Agency)			
...	...	...	(690,000)	(690,000)		Vote 10			
...	...	...	(75,000)	(75,000)		Vote 10 (Environment)			
...	...	...	(5,000)	(5,000)		Vote 10 (Fisheries and Oceans)			
...	...	...	(223,000)	(223,000)		Vote 10 (Public Safety and Emergency Preparedness)			
...	...	...	(44,960)	(44,960)		Vote 35 (Justice)			
...	...	...	(184,900)	(184,900)		Vote 35 (Treasury Board)			
...	...	...	(165,000)	(165,000)		Vote 45 (Public Safety and Emergency Preparedness)			
...	...	...	(199,250)	(199,250)		Vote 50 (Public Safety and Emergency Preparedness)			
...	...	...	359,522,907	359,522,907		Vote 70			
...	318,413,000	31,284,910	9,824,997	359,522,907		Total—Vote 1	304,312,315	55,210,592	253,862,282
...	73,260,000	...	...	73,260,000	5	Capital expenditures			
...	...	9,580,390	(7,000)	9,580,390	5a	Capital expenditures			
...	...	...	...	(7,000)		Transfer to Vote 5 (National Defence)			
...	73,260,000	9,580,390	(7,000)	82,833,390		Total—Vote 5	72,694,763	10,138,627	71,255,420
...	313,144,844	...	...	313,144,844	10	Grants and contributions			
...	...	162,518,374	...	162,518,374	10a	Transfer of \$39,000,000 from Transport Vote 1			
...	...	...	39,000,000	39,000,000		Transfer from Vote 1			
...	313,144,844	162,518,374	39,000,000	514,663,218		Total—Vote 10	316,324,028	198,339,190	231,125,089
...	74,522	...	(200)	74,322	(S)	Minister of Transport—Salary and motor car allowance			
...	...	...	...	...	(S)	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	74,322	...	72,922
...	3,300,000	...	(794,834)	2,505,166			2,505,166	...	2,162,649

...	68,658,000	...	(2,730,210)	65,927,790	(S)	Contributions to employee benefit plans	...	65,927,790	...	64,094,006
...	26,900,000	...	(7,968,967)	18,931,033	(S)	Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>	...	18,931,033	...	23,926,800
...	55,276,156	...	(379,195)	54,896,961	(S)	Northumberland strait crossing subsidy payment under the <i>Northumberland Strait Crossing Act</i>	...	54,896,961	...	54,264,690
1,369,265	...	...	3,039,680	4,408,945	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,369,265	3,039,680	962,801
...	...	...	37,721	37,721	(S)	Refunds of amounts credited to revenues in previous years	...	37,721	...	...
1,369,265	859,026,522	203,383,674	40,021,992	1,103,801,453		Total budgetary	835,704,099	265,057,674	3,039,680	701,726,659
...	...	...	...	...		Non-budgetary appropriations not required for the current year	...	...	...	2,492,000
1,369,265	859,026,522	203,383,674	40,021,992	1,103,801,453		Total Department—Budgetary	835,704,099	265,057,674	3,039,680	701,726,659 ⁽³⁾
...	...	...	...	...		Non-budgetary	...	...	...	2,492,000
Canada Post Corporation										
...	122,210,000	...	...	122,210,000	15	Payments to the Canada Post Corporation for special purposes	...	122,210,000	...	147,210,000
500,000,000	...	...	...	500,000,000	(S)	(L) Loans to the Corporation pursuant to the <i>Canada Post Corporation Act</i> , sections 28, 29 and 30. Aggregate limit \$500,000,000 (Net)	...	...	500,000,000	...
...	122,210,000	...	...	122,210,000		Total Agency—Budgetary	122,210,000	...	...	147,210,000
500,000,000	...	...	...	500,000,000		Non-budgetary	...	...	500,000,000	...
Canadian Air Transport Security Authority										
...	455,304,000	...	...	455,304,000	20	Payments to the Canadian Air Transport Security Authority	440,717,000	14,587,000	...	441,068,000
...	455,304,000	...	...	455,304,000		Total Agency—Budgetary	440,717,000	14,587,000	...	441,068,000
Canadian Transportation Agency										
...	22,611,000	...	...	22,611,000	25	Program expenditures	...	...	...	23,288,700
...	...	...	240,000	240,000		Transfer from: TB Vote 15 (1)	...	...	...	...
...	...	...	1,158,650	1,158,650		TB Vote 22 (1)	...	...	...	3,197,314
...	...	...	797,007	797,007		TB Vote 23 (1)	...	...	...	64,682
...	22,611,000	...	2,195,657	24,806,657	(S)	Total Vote 25	22,422,508	2,384,149	...	23,288,700
...	3,444,000	...	(375,319)	3,068,681	(S)	Contributions to employee benefit plans	3,068,681	...	...	3,197,314
...	...	...	16,851	16,851	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	16,851	64,682
...	26,055,000	...	1,837,189	27,892,189		Total Agency—Budgetary	25,491,189	2,384,149	16,851	26,550,696

Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	
...	10,450,000	...	...	10,450,000	30	97,707	10,352,293	...
...	10,450,000	...	...	10,450,000		97,707	10,352,293	...
...	80,980,000	...	...	80,980,000	35	74,445,000	6,535,000	...
...	80,980,000	...	...	80,980,000		74,445,000	6,535,000	...
...	76,226,000	...	...	76,226,000	40			
...	...	800,800	...	800,800	40a				
...	...	...	374,000	374,000				
...	...	...	1,191,000	1,191,000				
...	76,226,000	800,800	1,565,000	78,591,800					
...	17,935,000	...	...	17,935,000	45	78,159,800	432,000	...
...	94,161,000	800,800	1,565,000	96,526,800		17,935,000	...	...
...	27,362,000	...	...	27,362,000				
...	...	6,009,771	...	6,009,771	50				
...	...	1	...	1	50a				
...	...	...	2,130,219	2,130,219	50b			
...	...	...	110,357	110,357				
...	...	...	213,000	213,000				
...	...	...	1,793,908	1,793,908				
...	...	...	389,787	389,787				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000	55			
...	...	1,121,772,650	...	1,121,772,650	55a				
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043		35,176,334	2,832,709	...	
...	1,988,017,000	...	...	1,988,017,000				32,593,173
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000				
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000				
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000				
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	1,988,017,000					
...	...	1,121,772,650	...	1,121,772,650					
...	(721,169)	(721,169)					
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...	(34,343)	(34,343)					
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	1,988,017,000					
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	1,988,017,000					
...	...	1,121,772,650	...	1,121,772,650					
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...	(34,343)	(34,343)					
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	1,988,017,000					
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...	(34,343)	(34,343)					
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	1,988,017,000					
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...	(57,000)	(57,000)					
...	(34,343)	(34,343)					
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	1,988,017,000					
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...	(34,343)	(34,343)					
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	1,988,017,000					
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...	(34,343)	(34,343)					
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	1,988,017,000					
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...	27,362,000	6,009,772	4,637,271	38,009,043					
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...	27,362,000	6,009,772	4,637,271	38,009,043					
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...	27,362,000	6,009,772	4,637,271	38,009,043					
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...	27,362,000	6,009,772	4,637,271	38,009,043					
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...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	1,988,017,000					
...	...	1,121,772,650	...	1,121,772,650					
...	(721,169)	(721,169)					
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...	(34,343)	(34,343)					
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	1,988,017,000					
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...	(721,169)	(721,169)					
...	(57,000)	(57,000)					
...	(34,343)	(34,343)					
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000				
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000				
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000				
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000				
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000				
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000				
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000				
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271	38,009,043					
...	1,988,017,000	...	...	1,988,017,000				
...	...	1,121,772,650	...	1,121,772,650					
...	...	...	(721,169)	(721,169)				
...	...	...	(57,000)	(57,000)				
...	...	...	(34,343)	(34,343)				
...	27,362,000	6,009,772	4,637,271						

Ministry Summary—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$	(S)	\$	\$	\$
...	126,000	...	(14,014)	111,986		111,986	...	125,944
...	1,333,000	1	250,236	1,583,237		1,523,218	60,019	1,337,091
...	169,001,000	...	...	169,001,000	75	VIA Rail Canada Inc.		
...	...	71,460,000	...	71,460,000	75a	Payments to VIA Rail Canada Inc.		
...	169,001,000	71,460,000	...	240,461,000		230,497,000	9,964,000	169,001,000
...	169,001,000	71,460,000	...	240,461,000		230,497,000	9,964,000	169,001,000
1,393,046	3,920,856,522	1,403,576,897	23,126,930	5,348,953,395		Total Ministry—		
575,000,000	...	...	...	575,000,000		Budgetary		
						3,830,590,869	1,515,305,995	3,056,531
						...	...	575,000,000
								2,492,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.
 (L) Non-statutory authority (loan, investment or advance).
 (1) Treasury Board Vote 10—Government-wide initiatives.
 Treasury Board Vote 15—Government assessments.
 Treasury Board Vote 22—Operating budget carry forward.
 Treasury Board Vote 23—Paylist requirements.
 (2) Amends reporting in previous year's Public Accounts.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Policies, programs and infrastructure in support of a market-based framework	183,327,546	166,715,246	39,556,421	30,778,752	295,612,275	243,206,263	320,433,000	316,702,136	...	...	198,063,242	123,998,125						
Policies, rule-making, monitoring and outreach in support of a safe and secure transportation system	566,623,445	536,812,140	38,715,903	38,893,967	116,441,070	52,490,580	58,340,077	62,019,375	...	...	663,420,341	566,177,312						
Policies and programs in support of sustainable development	77,856,804	64,660,872	4,561,066	3,022,044	160,012,000	78,029,312	112,000	183,566	...	...	242,317,870	145,528,662						
Sub-total	827,807,795	768,188,258	82,833,390	72,694,763	572,065,345	373,726,155	378,905,077	378,905,077	...	...	1,103,801,453	835,704,099						
Revenues netted against expenditures (378,905,077)		(378,905,077)	...	...	...	...	(378,905,077)	(378,905,077)	...	...	...	...		
Total Department—	448,902,718	389,283,181	82,833,390	72,694,763	572,065,345	373,726,155	...	...	...	...	1,103,801,453	835,704,099						
Budgetary																		
Canada Post Corporation—																		
Budgetary	122,210,000	122,210,000	...	...	...	...	...	...	...	...	122,210,000	122,210,000						
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Air Transport Security Authority																		
Securing critical elements of the Canadian air transportation system	455,304,000	440,717,000	...	...	...	...	...	...	...	...	455,304,000	440,717,000						
Total Agency—Budgetary	455,304,000	440,717,000	...	...	...	...	...	...	...	...	455,304,000	440,717,000						
Canadian Transportation Agency																		
Economic regulation of the federal transportation system	27,892,189	25,491,189	...	...	...	...	...	...	...	...	27,892,189	25,491,189						
Total Agency—Budgetary	27,892,189	25,491,189	...	...	...	...	...	...	...	...	27,892,189	25,491,189						
Federal Bridge Corporation Limited—																		
Budgetary	10,450,000	97,707	...	...	...	...	...	...	...	...	10,450,000	97,707						
Marine Atlantic Inc.—																		
Budgetary	80,980,000	74,445,000	...	...	...	...	...	...	...	...	80,980,000	74,445,000						

Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
National Capital Commission—Budgetary	96,526,800	96,094,800	...	...	...	...	...	...	...	...	...	...	...	...	...	96,526,800	96,094,800	...
Office of Infrastructure of Canada																		
Infrastructure investments	26,755,838	28,264,321	...	...	3,078,065,417	1,913,789,139	...	...	...	...	...	...	...	...	...	3,104,821,255	1,942,053,660	...
Policy, knowledge and partnership development	13,858,959	9,493,786	...	...	6,275,502	3,220,109	...	...	...	...	...	...	...	...	...	20,134,461	12,713,895	...
Total Agency—Budgetary	40,614,797	37,758,307	...	...	3,084,340,919	1,917,009,248	...	...	...	...	...	...	...	...	...	3,124,955,716	1,954,767,555	...
Old Port of Montreal Corporation Inc.—Budgetary	18,900,000	18,874,301	...	...	...	...	...	...	...	...	...	...	...	...	...	18,900,000	18,874,301	...
Royal Canadian Mint—Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75,000,000	...	...
The Jacques Cartier and Champlain Bridges Incorporated—Budgetary	65,889,000	30,169,000	...	...	...	...	...	...	...	...	...	...	...	...	...	65,889,000	30,169,000	...
Transportation Appeal Tribunal of Canada																		
Review and appeal hearings	1,583,237	1,523,218	...	...	...	...	...	...	...	...	...	...	...	...	...	1,583,237	1,523,218	...
Total Agency—Budgetary	1,583,237	1,523,218	...	...	...	...	...	...	...	...	...	...	...	...	...	1,583,237	1,523,218	...
VIA Rail Canada Inc.																		
Regional and remote passenger rail services	35,569,000	230,497,000	...	...	...	...	...	...	...	...	...	...	...	...	...	35,569,000	230,497,000	...
Transcontinental passenger rail services	131,586,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	131,586,000	...	...
Quebec City-Windsor corridor services	73,306,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	73,306,000	...	...
Total Agency—Budgetary	240,461,000	230,497,000	...	...	...	...	...	...	...	...	...	...	...	...	...	240,461,000	230,497,000	...
Total Ministry—Budgetary	1,609,713,741	1,467,160,703	82,833,390	72,694,763	3,656,406,264	2,290,735,403	...	...	...	...	...	...	...	...	...	5,348,953,395	3,830,590,869	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	575,000,000	...	...

Transfer Payments

Source of authorities

Available from previous years	As shown in			Total available for use	Disposition of authorities			
	\$	\$	\$		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department								
Grants								
Policies, programs and infrastructure in support of a market-based framework								
Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services								
...	25,909,000	...	(53,000)	25,856,000	25,855,727	273	...	25,309,197
...	...	107,900,000	(107,900,000)	...	...	...	...	...
...	25,909,000	107,900,000	(107,953,000)	25,856,000	25,855,727	273	...	25,309,197
Policies, rule-making, monitoring and outreach in support of a safe and secure transportation system								
...	300,000	...	(145,000)	155,000	155,000	...	...	140,000
Grant to the International Civil Aviation Organization (ICAO) for Cooperative development of operational safety and continuing airworthiness program (COSCAP)								
...	130,000	...	...	130,000	130,000	...	...	130,000
...	430,000	...	(145,000)	285,000	285,000	...	...	270,000
Policies and programs in support of sustainable development								
...	...	...	146,900,000	146,900,000	71,342,000	75,558,000	...	...
...	26,339,000	107,900,000	38,802,000	173,041,000	97,482,727	75,558,273	...	25,579,197
Contributions								
Policies, programs and infrastructure in support of a market-based framework								
...	188,000	...	458,000	646,000	241,612	404,388	...	157,660
Contribution to the Province of Prince Edward Island for policing services in respect of the Confederation Bridge								
...	249,000	...	...	249,000	249,000	...	...	244,000
...	43,800,000	...	...	43,800,000	40,403,164	3,396,836	...	8,400,000
...	100,000	...	...	100,000	31,296	68,704	...	79,076
Contribution to the Province of British Columbia for the Lower Mainland Trucking Forum								
...	658,000	...	(274,000)	384,000	271,112	112,888	...	776,391
Contribution to the Sauder School of Business to support the Asia-Pacific Gateway and Corridor Initiative Research Consortium								
...	770,000	...	(86,000)	684,000	655,474	28,526	...	720,563
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways								

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Variance		
\$	\$	\$	\$	\$	\$	\$	\$
...	934,839	...	232,511	617,350	550,000	...	1,442,015
...	2,655,078	...	(60,078)	1,997,389	597,611	...	2,415,704
...	400,000	...	(350,000)	16,480	33,520	...	1,014,902
...	18,231,560	...	767,000	18,998,202	358	...	14,596,000
...	8,649,000	...	4,708,632	13,345,467	12,165	...	11,493,091
...	4,169,403	...	(940,000)	796,240	2,433,163	...	1,490,490
...	14,675,870	...	940,000	937,797	2,003	...	7,619,800
...	5,211,959	15,518,374	...	15,437,796	14,756,448	...	64,921,049
...	38,000,000	...	...	2,582,514	2,629,445	...	6,375,817
...	8,100,000	...	4,570,000	32,305,890	5,694,110	...	36,276,784
...	3,300,000	...	(794,834)	2,505,166	...	...	2,162,649
...	55,276,156	...	(379,195)	54,896,961	...	...	54,264,690
...	...	2,300,000	...	2,300,000	...	...	...
...	...	34,500,000	...	16,003,616	18,496,384	...	513,000
...	...	2,300,000	200,000	...	2,500,000	...	...
...	...	...	600,000	210,140	389,860	...	1,270,000
...	...	...	15,000	15,000	...	...	20,000

Newfoundland and Labrador—Construct runways and related facilities in Labrador (Nain, Davis Inlet, Hopedale, Postville, Makkovik, Rigolet, Cartwright, Black Tickle, Charlottetown, Port Hope Simpson, Mary's Harbour, Fox Harbour and Williams Harbour)

Contributions for the operation of municipal or other airports:

Original program
Contribution to the Thompson Regional Airport Authority for the cost associated with the rehabilitation of—Runway 05/23 of the Thompson Airport

Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging industrial development and tourism from a regional economic perspective: Ontario Road Development

Agreement
Contributions for ferry and coastal passenger and freight services

Strategic highway infrastructure program:

Border crossing—Planning and integration

Border crossing

Highway component

Intelligent Transportation System

Airports capital assistance program

Contribution program for operating, capital and start-up funding requirement for regional and remote passenger rail services

(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge

(S) Northumberland strait crossing subsidy

payment under the *Northumberland Strait Crossing Act*

Contribution to the Gander International Airport Authority

Contribution in support of Port Divestiture Fund

Contribution to the regional Municipality of Durham for a transit planning study

Special capital contribution to the Régie intermunicipale de l'aéroport régional de Mont-Joli for the construction of a multipurpose building and other miscellaneous capital projects

Canadian Transportation Research Forum

...	...	...	37,000	37,000	37,000	SLSMC—Joint Observational Study (St-Lawrence Seaway)	11,018	25,982	...
...	...	...	125,000	125,000	125,000	Contribution to the Western Advisory Council for the research in the development of educational and communication tools	85,000	40,000	...
...	...	...	...	...	...	Items not required for the current year	...	...	3,986,853
...	205,368,865	54,618,374	9,769,036	269,756,275	...		217,350,536	52,405,739	233,320,156
...	250,000	...	...	250,000	...	Policies, rule-making, monitoring and outreach in support of a safe and secure transportation system	...	...	250,000
...	100,000	...	(47,000)	53,000	...	Contributions to the Railway Association of Canada for Operation Lifesaver	250,000	...	...
...	7,145,000	...	145,000	7,290,000	...	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	52,220	780	...
...	67,400,000	...	...	67,400,000	...	Payments in support of crossing improvements approved under the <i>Railway Safety Act</i>	7,279,675	10,325	3,505,001
...	47,563,195	...	(12,153,065)	35,410,130	...	Passenger rail and urban transit security contribution program	8,077,283	59,322,717	...
...	4,442,940	...	...	4,442,940	...	Marine security contribution program	30,806,111	4,604,019	12,558,683
...	...	...	250,000	250,000	...	National Safety Code	4,431,533	11,407	4,486,372
...	...	...	1,060,000	1,060,000	...	Contributions to the Canada's National Road Safety Vision	248,861	1,139	142,000
...	...	...	...	...	...	Marine simulators contribution program	1,059,897	103	...
...	126,901,135	...	(10,745,065)	116,156,070	...	Items not required for the current year	...	...	20,000
...	3,400,000	...	...	3,400,000	...	Policies and programs in support of sustainable development	52,205,580	63,950,490	20,962,056
...	9,712,000	...	...	9,712,000	...	Program measures in support of the Government's Clean Air Agenda	...	3,400,000	...
...	13,112,000	...	...	13,112,000	...	Action Plan 2000 for climate change: Urban showcase	6,687,312	3,024,688	3,840,886
...	345,382,000	54,618,374	(976,029)	399,024,345	...	Items not required for the current year	...	...	3,850,133
...	...	...	...	...	...		6,687,312	6,424,688	7,691,019
...	...	...	...	...	...	Total—Contributions	276,243,428	122,780,917	261,973,231
...	231,277,865	162,518,374	(98,183,964)	295,612,275	...	Departmental Summary by Program Activity	243,206,263	52,406,012	258,629,353
...	127,331,135	...	(10,890,065)	116,441,070	...	Policies, programs and infrastructure in support of a market-based framework	52,490,580	63,950,490	21,232,056
...	13,112,000	...	146,900,000	160,012,000	...	Policies, rule-making, monitoring and outreach in support of a safe and secure transportation system	78,029,312	81,982,688	7,691,019
...	371,721,000	162,518,374	37,825,971	572,065,345	...	Policies and programs in support of sustainable development	373,776,155	198,339,190	287,552,428
...	...	...	...	...	...	Total Department	...	...	...
...	410,933,000	126,793,750	(25,902,486)	511,824,264	...	Office of Infrastructure of Canada	143,320,160	368,504,104	81,566,276
...	127,309,000	74,904,606	(41,443,314)	160,770,292	...	Contributions	69,902,838	90,867,454	53,059,795
...	...	...	...	...	...	Infrastructure investments	...	...	...
...	...	...	...	...	...	Contributions under the Municipal Rural Infrastructure Fund	...	...	...
...	...	...	...	...	...	Contributions under the Border Infrastructure Fund	...	...	...

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	654,033,000	571,763,231	50,111,780	1,275,908,011	922,362,970	353,545,041	...	...	681,217,730
...	...	708,711	(708,711)	...	...	...	...	...	23,112,014
...
...	1,192,275,000	774,170,298	(17,942,731)	1,948,502,567	1,135,585,968	812,916,599	...	...	838,955,815
Contributions under the Canada Strategic Infrastructure Fund									
Infrastructure Canada Program									
Items not required for the current year									
Policy, knowledge and partnership development									
Contributions under the Research, knowledge and outreach program									
...	5,750,000	525,502	...	6,275,502	3,220,109	3,055,393	...	...	2,971,498
...	...	...	...	...	...	...	...	...	1,659,852
...	5,750,000	525,502	...	6,275,502	3,220,109	3,055,393	...	...	4,631,350
...	1,198,025,000	774,695,800	(17,942,731)	1,954,778,069	1,138,806,077	815,971,992	...	...	843,587,165
Total—Contributions									
Other transfer payments									
Infrastructure investments									
Gas Tax Fund transfer payment									
...	789,992,000	20,361,500	(7,506,000)	802,847,500	778,203,171	24,644,329	...	...	590,204,500
Provincial-territorial infrastructure base funding program									
...	...	326,715,350	...	326,715,350	...	326,715,350	...	...	...
...	789,992,000	347,076,850	(7,506,000)	1,129,562,850	778,203,171	351,359,679	...	...	590,204,500
Total—Other transfer payments									
Agency Summary by Program Activity									
Infrastructure investments									
...	1,982,267,000	1,121,247,148	(25,448,731)	3,078,065,417	1,913,789,139	1,164,276,278	...	...	1,429,160,315
Policy, knowledge and partnership development									
...	5,750,000	525,502	...	6,275,502	3,220,109	3,055,393	...	...	4,631,350
...	1,988,017,000	1,121,772,650	(25,448,731)	3,084,340,919	1,917,009,248	1,167,331,671	...	...	1,433,791,665
Total Agency									
Total Ministry									
...	2,359,738,000	1,284,291,024	12,377,240	3,656,406,264	2,290,735,403	1,365,670,861	...	...	1,721,344,093

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Policies, programs and infrastructure in support of a market-based framework			
Air services forecast revenues	160,000	239,103	220,824
Public port revenues from user fees and wharf permits	8,643,000	8,264,746	8,552,814
Airport revenues from user fees and service contracts	5,150,000	5,230,172	4,991,445
Airport authorities—Lease and chattel payments	298,048,000	295,386,137	302,512,872
Research and development	1,154,000	758,900	1,406,180
Inspection and certification	...	10,598	3,413
Rentals and concessions	7,105,000	6,632,040	6,895,077
Sales and training	110,000	104,825	129,306
Sundries	63,000	75,615	145,836
	320,433,000	316,702,136	324,857,767
Policies, rule-making, monitoring and outreach in support of a safe and secure transportation system			
Canadian aviation regulation user fees	8,375,000	8,361,609	8,089,974
Aircraft maintenance and flying services	33,770,000	35,260,394	34,369,114
Marine safety regulations user fees	7,621,000	8,239,889	8,170,103
Revenues from the register of imported vehicles program	6,256,077	7,459,570	4,599,774
Inspection and certification	379,000	1,306,612	1,751,076
Lease payments from the Motor Vehicle Test Center	155,000	...	256,667
Rentals and concessions	808,000	272,788	981,060
Sales and training	812,000	783,270	823,374
Research and development	...	251,617	1,117,500
Sundries	184,000	83,626	631,738
	58,360,077	62,019,375	60,790,380
Policies and programs in support of sustainable development			
	112,000	183,566	97,247
Total Ministry—Budgetary	378,905,077	378,905,077	385,745,394

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Canada Lands Company Limited—Dividends	7,500,000	7,250,000
Canada Post Corporation—Dividends	47,615,000	79,615,000
Royal Canadian Mint—Dividends	1,000,000	1,000,000
Canada Lands Company Limited for Queen's Quay West Land Corporation	...	70,197
Andrew Ferri—St Lawrence Seaway	34,064	...
Saint John Port Authority	314,569	265,098
Prince Rupert Port Authority	155,280	115,479
St. John's Port Authority	96,409	97,445
Halifax Port Authority	1,116,679	1,155,492
Trois-Rivières Port Authority	105,614	112,939
Vancouver Fraser Port Authority ⁽²⁾	4,987,052	4,668,325
Port Alberni Port Authority	64,655	68,930
Toronto Port Authority	403,771	195,205
Sepi-Iles Port Authority	249,624	223,098
Quebec Port Authority	696,753	536,573
Montreal Port Authority	3,718,709	3,650,894
Thunder Bay Port Authority	61,259	66,740
Windsor Port Authority	26,249	27,340
Hamilton Port Authority	513,501	533,728
Nanaimo Port Authority	131,630	146,464
Bellefune Port Authority	146,803	129,853
Saguenay Port Authority	36,958	39,884
	69,029,579	99,968,693
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures—		
Jacques Cartier and Champlain Bridges	1,476,544	333,076
Old Port of Montreal Corporation Inc.	...	99
St. Lawrence Seaway Management Corporation	881,237	92,504
Adjustments to prior year's payables	6,460,536	7,234,159
Canadian Air Transport Security Authority (CATSA)	12,219,361	...
Ministère des Transports Québec (MTQ)	2,028,421	...
	23,066,099	7,659,838

Sales of goods and services—	
Rights and privileges—	
Permit transport explosive	53,916
Royalty revenues	50,153
St. Lawrence Seaway Management Corporation	7,933,848
	8,037,917

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Lease and use of public property—			Revenues CN Railway for demurrage charges related to hopper cars	52,142	...
Lease hopper cars—CN	11,755,703	3,432,018	Interest revenue from divested airports	5,837	1,562
Lease hopper cars CP	14,909,032	7,887,610	Use charges emanating from contracts	(11,717)	(10,763)
Respendable user charges made and collected under various statutes	1,039,238	992,713		6,662,919	1,388,236
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	7,178,718	7,477,470	Proceeds from the disposal of surplus Crown assets	412,627,417	398,208,321
Respendable user charges made and collected under various statutes	287,822,970	295,755,063	Miscellaneous revenues—	3,039,680	1,369,265
Services of a regulatory nature—			Fines	1,527,002	898,082
User charges made under program specific statutes by departments—Respendable user charges	322,705,661	315,544,874	Proceeds from divestiture sale of real property	1,058,802	6,613,520
Services of a non-regulatory nature—			Sundries	353,847	545,408
User charges made under departmental enabling statutes—			Gifts to the Crown	3,000,000	...
User charges made under program specific statutes by departments—Respendable user charges	23,789,318	20,937,734		5,939,651	8,057,010
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	14,095,536	14,194,131	Total Department	513,702,426	515,263,127
Use charges emanating from contracts	151,157	142,377	Canadian Transportation Agency		
Sales of goods and information products—			Other revenues—		
User charges made under departmental enabling statutes—			Refunds of previous years' expenditures	9,049	19,405
User charges made under program specific statutes by departments	35,747,208	36,955,379	Refunds of previous years' expenditures	1,589	28,691
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	49,093,901	51,291,887	Adjustments to prior year's payables	10,638	48,096
Use charges made under program specific statutes by departments	702,229	726,475	Sales of goods and services—		
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	735,472	843,639	Services of a regulatory nature	30,000	...
Other fees and charges—			Other fees and charges—	25	20
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	1,437,701	1,570,114	Charges to companies for services rendered	30,025	20
Revenues CN hopper cars damage settlements	1,407	1,550	Proceeds from the disposal of surplus Crown assets	16,851	58
Revenues CP hopper cars damage settlements	6,173,577	1,039,470	Miscellaneous revenues	1,043	44,073
Revenues CN for demurrage charges related to hopper cars	347,513	201,330	Total Agency	58,557	92,247
	94,160	155,087	Office of Infrastructure of Canada		
			Other revenues—		
			Refunds of previous years' expenditures—		
			Refunds of salaries, goods and services	500	13,559
			Other transfers to non-profit organizations	89,836	...
			Other payments from consolidated Crown corporations	...	325,488
			Adjustments to prior year's payables—		
			Salaries and wages	5,171	64,066
			Other operating expenses	96,317	143,811

Revenues—Concluded

	Current year	Previous year
	\$	\$
Other transfers to non-profit organizations	...	11,399
Other transfers to other levels of government	11,704,415	6,071,912
Sales of goods and services—	11,896,239	6,630,235
Other fees and charges	180	85
Proceeds from the disposal of surplus Crown assets	...	23,781
Miscellaneous revenues	1,890	7,000
Total Agency	11,898,309	6,661,101
Transportation Appeal Tribunal of Canada		
Other revenues—		
Refunds of previous years' expenditures	44,956	4,411
Total Agency	44,956	4,411
Ministry Summary		
Other revenues		
Return on investments	69,029,579	99,968,693
Refunds of previous years' expenditures	35,017,932	14,342,580
Sales of goods and services	412,657,622	398,208,426
Proceeds from the disposal of surplus Crown assets	3,056,531	1,393,104
Miscellaneous revenues	5,942,584	8,108,083
Total Ministry	525,704,248	522,020,886

(1) Interest unless otherwise indicated.

(2) On January 1, 2008, the port authorities Fraser River Port Authority, North Fraser Port Authority and Vancouver Port Authority amalgamated to continue as the Vancouver Fraser Port Authority.

SECTION 25

2007-2008

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

Canada School of Public Service

Office of the Public Sector Integrity
Commissioner

Office of the Registrar of Lobbyists

Public Service Human Resources
Management Agency of Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	25.2
Ministry summary	25.4
Program activity	25.9
Transfer payments	25.11
Details of spendable amounts	25.13
Revenues	25.13

Secretariat**Strategic Outcome**

Government is well managed, accountable, and resources are allocated to achieve results.

Program Activity Descriptions*Management policy development and oversight*

Establishing and monitoring clear standards and expectations for federal public sector management.

Expenditure management and financial oversight

Advising on financial, expenditure and project authorities, and resource allocation.

Canada School of Public Service**Strategic Outcome**

Public servants have the common knowledge and leadership and management competencies required to effectively serve Canada and Canadians.

Program Activity Descriptions

Public servants able to perform in their current job, take on the challenges of the next job in a dynamic, bilingual environment

Providing public servants with learning activities aligned with public service management priorities, contributing to a professional and effective public service.

Public service has stronger leaders delivering results for Canadians

Renewing the public service by building strong leadership competencies for existing and emerging leaders.

Public service innovates to achieve excellence in delivering results for Canadians

Enhance the performance and effectiveness of the public service by documenting and transferring innovations and best practices in public management.

Office of the Public Sector Integrity Commissioner**Strategic Outcome**

Wrongdoing in the federal public sector is detected, resolved and reported, while public servants are protected from reprisal, resulting in a greater integrity in the workplace.

Program Activity Descriptions*Disclosure and reprisal management program*

To provide advice to federal public sector employees and members of the public who are considering making a disclosure and to accept, investigate and report on disclosures of information concerning possible wrongdoing. Based on this activity, the Public Sector Integrity Commissioner will exercise exclusive jurisdiction over the review, conciliation and settlement of complaints of reprisal, including making applications to the Public Servants Disclosure Protection Tribunal to determine if reprisals have taken place and to order appropriate remedial and disciplinary action.

Office of the Registrar of Lobbyists**Strategic Outcome**

Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.

Program Activity Descriptions*Registration of lobbyists*

Lobbying the federal government is a legitimate activity but it must be done transparently. The *Lobbyists Registration Act* requires that individuals who are paid to lobby public office holders must disclose certain details of their lobbying activities. The Registrar approves lobbyists' registrations and makes them available for searching in an electronic registry that is accessible on the Internet.

Education and research

The Office develops and implements educational and research programs to foster awareness of the requirements of the *Lobbyists Registration Act* and the Lobbyists' Code of Conduct. The primary audiences for programs are lobbyists, their clients and public office holders.

Review and investigations under the Lobbyists Registration Act and the Lobbyists' Code of Conduct

The Office validates information provided by registered lobbyists to ensure accuracy. Allegations of non-registration or misconduct by lobbyists are reviewed and formal investigations are carried out when required.

Public Service Human Resources Management Agency of Canada**Strategic Outcome**

A modern, professional Public Service, dedicated to the public interest and supporting Ministers in democratic governance, representative of the Canadian public and serving Canadians with excellence in the official language of their choice, with employees effectively and ethically led in a high quality work environment respectful of their linguistic rights.

Program Activity Descriptions

Modernized human resources management and strengthened accountability

This program is composed of three key result areas:

- Human resources planning and accountability;
- Human resources management modernization; and
- Organization and classification.

Representative and accessible public service

This program is composed of two key result areas:

- Employment equity and diversity; and
- Official languages.

Effective, ethical leadership and a quality work environment

This program is composed of two key result areas:

- Leadership development; and
- Public Service values and ethics.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote		Used in the current year	
	Main Estimates	Supplementary Estimates				\$	\$
\$	\$	\$	\$			\$	\$
...	165,899,000	...	165,899,000	1	Secretariat		
...	...	13,832,551	...	1a	Operating expenditures		
...	...	...	13,832,551	1b	Transfer of \$201,450 from Public Safety and Emergency Preparedness Vote 45, \$158,400 from Public Works and Government Services Vote 1, and \$30,000 from Human Resources and Skills Development Vote 1		
...	...	1	...	1	Transfer from: Vote 1 (Human Resources and Skills Development)		
...	...	...	30,000		Vote 1 (Public Works and Government Services)		
...	...	...	158,400		Vote 10		
...	...	...	236,000		Vote 15		
...	...	...	1,491,000		Vote 22		
...	...	...	7,997,572		Vote 23		
...	...	...	3,173,155		Vote 45 (Public Safety and Emergency Preparedness)		
...	...	...	201,450		Transfer to: Vote 1 (Environment)		
...	...	...	(1,505,000)		Vote 1 (Foreign Affairs and International Trade)		
...	...	...	(264,100)		Vote 2		
...	...	...	(221,500)		Vote 5 (Foreign Affairs and International Trade)		
...	...	...	(7,500)		Vote 35		
...	...	...	(8,518)		Total—Vote 1	176,481,784	156,963,305
...	165,899,000	13,832,552	11,280,959		Contributions	...	...
...	233,010,000	...	...	2	Transfer of \$221,500 from Treasury Board Vote 1		
...	...	1	...	2b	Transfer from Vote 1		
...	...	...	221,500		Transfer to Vote 10 (Environment)		
...	...	...	(232,810,000)		Total—Vote 2	321,500	34,700,047
...	233,010,000	1	(232,588,500)		Government contingencies	100,001	...
...	750,000,000	...	750,000,000	5	Government contingencies	...	...
...	...	1	...	5a	Total—Vote 5	750,000,001	...
...	750,000,000	1	...		Government-wide initiatives	...	...
...	2,520,000	...	...	10	Government-wide initiatives	...	...
...	...	20,697,000	...	10a	Transfers to this and other ministries	...	...
...	...	...	(21,172,680)		Total—Vote 10	2,044,320	...
...	2,520,000	20,697,000	(21,172,680)				
...	...	...	2,044,320				

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$			\$	\$	\$
...	6,309,000	...	3,304,331	9,613,331	(S)	Contributions to employee benefit plans	9,613,331	...	...
15,591,135	...	...	...	15,591,135	(S)	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i> —Unspent amount at beginning of year	...	...	8,642,481
15,591,135	20,000,000	12,000,000	19,364,331	51,364,331		Amount received during the year	...	...	...
15,591,135	20,000,000	12,000,000	19,364,331	66,955,466		Total	52,542,605	...	26,750,034
...	...	...	2,648	2,648	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,648	...	18,698
15,591,135	86,590,000	12,000,000	28,987,193	143,168,328		Total Agency—Budgetary	122,176,705	6,578,762	113,037,460
Office of the Public Sector Integrity Commissioner ⁽¹⁾									
...	...	6,507,000	...	6,507,000	27a	Program expenditures—Transfer of \$1,425,420 from Treasury Board Vote 35	...	...	...
...	...	...	1,425,420	1,425,420		Transfer from Vote 35	...	...	...
...	...	6,507,000	1,425,420	7,932,420		Total—Vote 27a	3,352,214	4,580,206	...
...	...	...	166,256	166,256	(S)	Contributions to employee benefit plans	166,256	...	...
...	...	6,507,000	1,591,676	8,098,676		Total Agency—Budgetary	3,518,470	4,580,206	...
Office of the Registrar of Lobbyists									
...	3,026,000	...	...	3,026,000	30	Program expenditures	...	...	...
...	...	1,241,549	...	1,241,549	30a	Program expenditures	...	...	2,857,893
...	...	...	28,743	28,743		Transfer from Vote 23	...	...	...
...	3,026,000	1,241,549	28,743	4,296,292	(S)	Total—Vote 30	3,885,624	410,668	...
...	337,000	...	(35,696)	301,304		Contributions to employee benefit plans	301,304	...	244,808
...	3,363,000	1,241,549	(6,953)	4,597,596		Total Agency—Budgetary	4,186,928	410,668	3,102,701
Public Service Human Resources Management Agency of Canada									
...	60,486,000	...	...	60,486,000	35	Program expenditures	...	...	...
...	...	...	...	...	35a	Transfer of \$8,518 from Treasury Board Vote 1, \$448,000 from Treasury Board Vote 20, \$203,849 from Human Resources and Skills Development Vote 1, \$137,539 from Public Safety and Emergency Preparedness Vote 25, \$111,152 from Public Safety and Emergency Preparedness Vote 10, \$65,101 from Agriculture and Agri-Food	...	...	...

...	23,110,495	...	4,541,450	...	4,541,450	...	Vote 1, \$58,809 from Agriculture and Agri-Food
...	...	...	8,518	...	8,518	...	Vote 30, \$58,240 from Foreign Affairs and International Trade
...	...	...	65,101	...	65,101	...	Vote 1, \$57,554 from Environment
...	...	...	6,612	...	6,612	...	Vote 1, \$51,464 from Industry
...	...	...	200,000	...	200,000	...	Vote 95, \$44,960 from Transport
...	...	...	19,801	...	19,801	...	Vote 1, \$41,096 from Natural Resources
...	...	...	34,859	...	34,859	...	Vote 1, \$36,919 from Indian Affairs and Northern Development
...	...	...	3,800	...	3,800	...	Vote 1, \$34,859 from Citizenship and Immigration
...	...	...	57,554	...	57,554	...	Vote 1, \$34,611 from Veterans Affairs
...	...	...	8,866	...	8,866	...	Vote 1, \$19,801 from Canadian Heritage
...	...	...	93,475	...	93,475	...	Vote 1, \$8,866 from Finance
...	...	...	58,240	...	58,240	...	Vote 1, \$7,171 from Public Safety and Emergency Preparedness
...	...	...	81,761	...	81,761	...	Vote 1, \$6,805 from Privy Council
...	...	...	203,849	...	203,849	...	Vote 1, \$6,612 from Atlantic Canada Opportunities Agency
...	...	...	36,919	...	36,919	...	Vote 1, \$3,800 from Economic Development Agency of Canada for the Regions of Quebec
...	...	...	48,405	...	48,405	...	Vote 1, \$3,508 from Western Economic Diversification
...	...	...	45,501	...	45,501	...	Vote 1, \$3,508 from Western Economic Diversification
...	...	...	218,814	...	218,814	...	Vote 1, \$3,508 from Western Economic Diversification
...	...	...	41,096	...	41,096	...	Vote 1, \$3,508 from Western Economic Diversification
...	...	...	6,805	...	6,805	...	Vote 1, \$3,508 from Western Economic Diversification
...	...	...	7,171	...	7,171	...	Vote 1, \$3,508 from Western Economic Diversification

35b

Transfer from: Vote 1

Vote 1 (Agriculture and Agri-Food)
Vote 1 (Atlantic Canada Opportunities Agency)
Vote 1 (Canada Revenue Agency)
Vote 1 (Canadian Heritage)
Vote 1 (Citizenship and Immigration)
Vote 1 (Economic Development Agency of Canada for the Regions of Quebec)
Vote 1 (Environment)
Vote 1 (Finance)
Vote 1 (Fisheries and Oceans)
Vote 1 (Foreign Affairs and International Trade)
Vote 1 (Health)
Vote 1 (Human Resources and Skills Development)
Vote 1 (Indian Affairs and Northern Development)
Vote 1 (Industry)
Vote 1 (Justice)
Vote 1 (National Defence)
Vote 1 (Natural Resources)
Vote 1 (Privy Council)
Vote 1 (Public Safety and Emergency Preparedness)

Ministry Summary—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	111,967	Vote 1 (Public Works and Government Services)			
...	44,960	Vote 1 (Transport)			
...	34,611	Vote 1 (Veterans Affairs)			
...	3,508	Vote 1 (Western Economic Diversification)			
...	155,050	Vote 10			
...	1,500	Vote 10 (Citizenship and Immigration)			
...	111,152	Vote 10 (Public Safety and Emergency Preparedness)			
...	713,000	Vote 15			
...	448,000	Vote 20			
...	15,827	Vote 20 (Foreign Affairs and International Trade)			
...	4,519,609	Vote 22			
...	2,419,431	Vote 23			
...	6,942	Vote 25			
...	53,139	Vote 25 (Environment)			
...	137,539	Vote 25 (Public Safety and Emergency Preparedness)			
...	58,809	Vote 30 (Agriculture and Agri-Food)			
...	18,263	Vote 35 (Health)			
...	10,020	Vote 45 (Canadian Heritage)			
...	56,996	Vote 45 (Public Safety and Emergency Preparedness)			
...	51,464	Vote 95 (Industry)			
...	(1,425,420)	Transfer to Vote 27a			
...	60,486,000	27,651,945	8,793,514	Total—Vote 35	93,379,020	3,552,439	87,707,988
...	8,574,000	...	1,098,760	Contributions to employee benefit plans	9,672,760	...	8,661,380
...	7,610	Spending of proceeds from the disposal of surplus Crown assets	...	...	...
...	7,610	...
...	69,060,000	27,651,945	9,899,884	Total Agency—Budgetary	103,051,780	3,552,439	96,369,368
15,601,544	3,159,159,522	2,009,718,048 (1,880,074,068)	3,304,405,046	Total Ministry—Budgetary	2,089,531,544	1,200,443,609	1,956,922,044

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(i) Office of the Public Sector Integrity Commissioner is a new agency.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Secretariat																		
Management policy development and oversight	148,028,876	137,555,591	...	...	...	...	421,501	321,500	3,942,037	2,680,964	...	...	...	...	144,508,340	135,196,127	...	...
Expenditure management and financial oversight	3,177,733,842	1,721,039,723	...	...	...	...	503,672	361,811	280,817,237	...	...	...	...	...	2,897,420,277	1,721,401,534	...	...
Sub-total	3,325,762,718	1,858,595,314	...	...	...	...	925,173	683,311	284,759,274	2,680,964	...	...	...	...	3,041,928,617	1,856,597,661	...	...
Revenues netted against expenditures (284,759,274)	(284,759,274)	(2,680,964)	...	...	...	...	...	...	(284,759,274)	(2,680,964)	...	...	...	...	...	...	...	...
Total Secretariat—Budgetary	3,041,003,444	1,855,914,350	...	...	...	...	925,173	683,311	...	...	...	...	...	...	3,041,928,617	1,856,597,661	...	...
Canada School of Public Service																		
Public servants able to perform in their current job, take on the challenges of the next job in a dynamic, bilingual environment	102,765,329	86,039,885	...	...	...	...	...	...	...	...	...	...	...	...	102,765,329	86,039,885	...	...
Public service has stronger leaders delivering results for Canadians	17,463,099	17,055,563	...	...	...	...	...	...	...	...	...	...	...	...	17,463,099	17,055,563	...	...
Public service innovates to achieve excellence in delivering results for Canadians	22,564,900	18,706,257	...	...	...	...	375,000	375,000	...	...	...	...	...	...	22,939,900	19,081,257	...	...
Total Agency—Budgetary	142,793,328	121,801,705	...	...	...	...	375,000	375,000	...	...	...	...	...	...	143,168,328	122,176,705	...	...
Office of the Public Sector Integrity Commissioner⁽¹⁾																		
Disclosure and reprisal management program	8,098,676	3,518,470	...	...	...	...	...	...	...	...	...	...	...	...	8,098,676	3,518,470	...	...
Total Agency—Budgetary	8,098,676	3,518,470	...	...	...	...	...	...	...	...	...	...	...	...	8,098,676	3,518,470	...	...
Office of the Registrar of Lobbyists																		
Registration of lobbyists	2,713,297	2,489,182	...	...	...	...	...	...	...	...	...	...	...	...	2,713,297	2,489,182	...	...
Education and research	985,299	881,308	...	...	...	...	...	...	...	...	...	...	...	...	985,299	881,308	...	...
Review and investigations under the <i>Lobbyists Registration Act</i> and the <i>Lobbyists' Code of Conduct</i>	899,000	816,438	...	...	...	...	...	...	...	...	...	...	...	...	899,000	816,438	...	...
Total Agency—Budgetary	4,597,596	4,186,928	...	...	...	...	...	...	...	...	...	...	...	...	4,597,596	4,186,928	...	...

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Service Human Resources Management Agency of Canada												
Modernized human resources management and strengthened accountability	46,764,279	45,867,301	...	...	...	...	...	...	...	...	46,764,279	45,867,301
Representative and accessible public service	11,423,672	10,935,850	...	...	...	...	...	...	...	...	11,423,672	10,935,850
Effective, ethical leadership and a quality work environment	48,423,878	46,248,629	...	...	...	...	...	...	...	...	48,423,878	46,248,629
Total Agency—Budgetary	106,611,829	103,051,780	...	...	...	...	...	...	...	...	106,611,829	103,051,780
Total Ministry—Budgetary	3,303,104,873	2,088,473,233	...	...	1,300,173	1,058,311	...	...	...	...	3,304,405,046	2,089,531,544

(1) Office of the Public Sector Integrity Commissioner is a new agency.

Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use				
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
Secretariat								
Contributions								
...	200,000	...	...	200,000	200,000	...	...	200,000
...	...	1	...	1	...	1	...	...
...	...	...	221,500	221,500	121,500	100,000	...	29,874
...	200,000	1	221,500	421,501	321,500	100,001	...	229,874
Revitalization of the Toronto Waterfront								
...	232,810,000	...	(232,810,000)	...	...	...	...	...
...	...	...	...	...	...	...	...	20,000
...	233,010,000	1	(232,588,500)	421,501	321,500	100,001	...	249,874 ⁽¹⁾
Other transfer payments								
Expenditure management and financial oversight								
...	498,000	...	...	498,000	354,101	143,899	...	318,992
...	20,000	...	(16,328)	3,672	3,672	...	...	15,157
...	2,000	...	...	2,000	4,038	(2,038)	...	3,931
...	520,000	...	(16,328)	503,672	361,811	141,861	...	338,080
...	233,530,000	1	(232,604,828)	925,173	683,311	241,862	...	587,954 ⁽¹⁾

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	375,000	...	...	375,000				
...	375,000	...	...	375,000	375,000	...	...	316,000
					375,000	...	...	316,000
					Total Agency			
...	233,905,000	1	(232,604,828)	1,300,173	Total Ministry	1,058,311	241,862	903,954 ⁽¹⁾

(S) Statutory transfer payment.

(1) During the year, the Revitalization of the Toronto Waterfront Program Activity was transferred to Environment. Therefore, the previous year's amounts have been restated by \$34,450,173.

Details of Respendable Amounts

Secretariat	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Management policy development and oversight	3,942,037	2,680,964	2,734,398
Expenditure management and financial oversight	280,817,237	...	...
Activities not required for the current year	...	...	165,250,000
Total Ministry—Budgetary	284,759,274	2,680,964	167,984,398

Revenues

	Current year	Previous year
	\$	\$
Secretariat		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	705,912	772,419
Adjustments to prior year's payables	1,386,136	3,060,448
	2,092,048	3,832,867
Sales of goods and services—		
Other fees and charges—		
Access to information requests	933	2,598
Recovery of Public Service Superannuation administration costs—Salaries and operating costs	2,680,964	2,734,398
	2,681,897	2,736,996
Proceeds from the disposal of surplus Crown assets	9,422	10,409
Miscellaneous revenues—		
Recovery of Health Benefits costs in excess of respendable amount	...	14,229,112
Parking fees	11,465,992	11,324,500
Recovery of Public Service Superannuation administration costs—Employee benefits	362,476	380,235
Recovery of Public Service Superannuation administration costs—Accommodations	233,344	195,378
CS1 collective staffing	225,134	...
Disciplinary penalties	24,466	17,658
Sundries	3,484	2,886
	12,314,896	26,149,769
Total Secretariat	17,098,263	32,730,041
Canada School of Public Service		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	390,533	173,798
Adjustments to prior year's payables	1,987,776	993,759
	2,378,309	1,167,557
Sales of goods and services—		
Services of a regulatory nature—		
Subsection 18(2) of the <i>Canada School of Public Service Act</i> —Course fees and other related revenues	51,866,993	33,058,641

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	2,648	5,877
Miscellaneous revenues	20,138	26,762
Total Agency	54,268,088	34,258,837
Office of the Registrar of Lobbyists		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	279	...
Sales of goods and services—		
Services of a non-regulatory nature	1,011	...
Sales of goods and information products—		
Sales of other goods	10	750
Other fees and charges—		
Access to information—Fees and charges	...	5
	1,021	755
Total Agency	1,300	755
Public Service Human Resources Management Agency of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	15,687	16,935
Adjustments to prior year's payables	1,084,323	633,038
	1,100,010	649,973
Sales of goods and services—		
Other fees and charges—		
Access to information—Requests	478	515
Proceeds from the disposal of surplus Crown assets	7,610	...
Total Agency	1,108,098	650,488
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	5,570,646	5,650,397
Sales of goods and services	54,550,389	35,796,907
Proceeds from the disposal of surplus Crown assets	19,680	16,286
Miscellaneous revenues	12,335,034	26,176,531
Total Ministry	72,475,749	67,640,121

SECTION 26

2007-2008

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	26.2
Ministry summary	26.3
Program activity	26.5
Transfer payments	26.6
Details of spendable amounts	26.8
Revenues	26.8

Strategic Outcome

Eligible veterans and other clients achieve their optimum level of well-being through programs and services that support their care, treatment, independence, and re-establishment.

Program Activity Descriptions

Pensions, awards, allowances for disability and death; and financial support

Veterans Affairs provides, upon eligibility, pensions or awards for disability or death and financial support as compensation for hardships arising from disabilities and loss of economic opportunities. Veterans Affairs has a comprehensive and integrated range of compensation and wellness programs to support its clients. These clients include: Veterans of the First World War, the Second World War, and Veterans of the Korean War, Merchant Navy Veterans, Canadian Forces Veterans, Canadian Forces members, spouses, common-law partners, certain civilians, and survivors and dependants of military and civilian personnel. Veterans Affairs also administers disability pensions for the Royal Canadian Mounted Police under a Memorandum of Understanding. This program activity is delivered through operating and grants.

Health care and re-establishment benefits and services

Veterans Affairs provides health benefits, a Veterans independence program, long-term care, and rehabilitation and re-establishment support to eligible Veterans and others. The Health care program is designed to enhance the quality of life of Veterans Affairs' clients, promote independence, and assist in keeping clients at home and in their own communities by providing a continuum of care. The program activity is delivered through operating and contributions.

Strategic Outcome

Canadians remember and demonstrate their recognition of all those who served in Canada's efforts during war, military conflict and peace.

Program Activity Descriptions

Remembrance programming

Remembrance programming keeps alive the achievements and sacrifices made by those who served Canada in times of war, military conflict and peace; engages communities in remembrance of these achievements and sacrifices; and, promotes an understanding of their significance in Canadian life as we know it today. This activity is delivered through contributions, grants and operating.

Strategic Outcome

Fair and effective resolution of disability pension, disability award, and War Veterans Allowance appeals from Canada's war veterans, eligible Canadian Forces veterans and members, RCMP clients, qualified civilians and their families.

Program Activity Descriptions

Veterans review and appeal board redress process for disability pensions and awards

Provides Canada's war veterans, eligible Canadian Forces veterans and members, RCMP clients, qualified civilians and their families with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension, disability award, and War Veterans Allowance claims.

Ministry Summary

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	905,852,000	...	...	1	Operating expenditures			
...	...	42,802,899	...	1a	Operating expenditures			
...	...	3,153,000	...	1b	Transfer of \$37,200 from Foreign Affairs and International Trade Vote 1			
...	...	...	37,200		International Trade			
...	...	405,954	405,954		TB Vote 10 ⁽¹⁾			
...	...	1,463,000	1,463,000		TB Vote 15 ⁽¹⁾			
...	...	6,098,669	6,098,669		TB Vote 22 ⁽¹⁾			
...	...	6,534,517	6,534,517		TB Vote 23 ⁽¹⁾			
...	...	(236,000)	(236,000)		Transfer to: Vote 1 (Foreign Affairs and International Trade)			
...	...	(65,000)	(65,000)		Vote 5 (Foreign Affairs and International Trade)			
...	...	(34,611)	(34,611)		Vote 35 (Treasury Board)			
...	905,852,000	45,955,899	14,203,729		Total—Vote 1	867,693,399	98,318,229	833,296,836
...	22,800,000	...	...	5	Capital expenditures			
...	400,000	...	...	5a	Capital expenditures			
...	3,352,000	...	...	5b	Capital expenditures			
...	22,800,000	3,752,000	...		Total—Vote 5	26,310,638	241,362	20,312,372
...	2,397,619,000	...	...	10	Grants and contributions			
...	...	1	...	10b	Grants and contributions			
...	2,397,619,000	1	...		Total—Vote 10	2,250,198,272	147,420,729	2,125,270,943
...	9,459,000	...	...	15	Veterans Review and Appeal Board—Operating expenditures			
...	...	...	...	15b	Veterans Review and Appeal Board—Operating expenditures			
...	...	120,000	...		Transfer from: TB Vote 15 ⁽¹⁾			
...	...	114,000	114,000		TB Vote 22 ⁽¹⁾			
...	...	469,644	469,644		TB Vote 23 ⁽¹⁾			
...	...	173,408	173,408		Total—Vote 15	10,162,055	173,997	9,521,769
...	9,459,000	120,000	757,052		Minister of Veterans Affairs—Salary and motor car allowance			
...	74,322	...	(200)	(S)	Re-establishment credits under section 8 of the <i>War Service Grants Act</i>	74,322	...	73,922
...	2,000	...	(2,000)	(S)	Repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	...	...	...
...	10,000	...	(10,000)	(S)		...	...	...

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
...	...	10,000	...	(3,732)	6,268	6,268	...	...	...
...	...	175,000	...	(24,430)	150,570	150,570	...	...	16,194
...	39,648,000	...	1,802,052	...	41,450,052	41,450,052	...	...	39,030,326
...	...	...	100,919	...	100,919	100,869	...	50	114,301
...	...	...	175,367	...	175,367	175,367	...	...	302,893
...	...	...	125,418	...	125,418	125,418	...	...	28,231
...	...	...	6,975	...	6,975	6,975	...	...	...
...	3,375,649,522	49,827,900	17,131,150	3,442,608,572	Total budgetary	3,196,454,205	246,154,317	50	3,027,966,787
					(S)	(L)	Loans to the Veterans' Land Act Fund pursuant to the Veterans' Land Act, Parts I, II and III as amended by Vote L55, Appropriation Act No. 3, 1970. Limit \$605,000,000 (Net)		
604,982,270	...	...	...	...	604,982,270	...	...	604,982,270	786
...	3,375,649,522	49,827,900	17,131,150	3,442,608,572	Total Ministry—	3,196,454,205	246,154,317	50	3,027,966,787
604,982,270	...	...	...	...	Budgetary	...	...	604,982,270	786
					Non-budgetary				

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total	Authorities		Total	Authorities		Total	Authorities		Total	Authorities		Total	Authorities		Total	Authorities	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Pensions, awards, allowances for disability and death, and financial support —																		
Budgetary	141,821,168	141,372,430	...	...	...	2,059,371,839	1,926,489,603	...	...	...	...	...	...	...	...	2,201,193,007	2,067,862,033	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	604,982,270	...
Health care and re-establishment benefits and services	831,733,683	736,272,913	26,152,000	26,071,266	312,000,000	303,182,712	...	...	...	...	...	...	...	...	...	1,169,885,683	1,065,526,891	...
Remembrance programming	29,498,264	27,144,514	400,000	239,372	26,404,000	20,682,795	...	...	...	...	...	...	...	...	...	56,302,264	48,066,681	...
Veterans review and appeal board redress process for disability pensions and awards	15,227,618	14,998,600	...	...	...	...	...	...	...	...	...	...	...	...	...	15,227,618	14,998,600	...
Total Ministry—	1,018,280,733	919,788,457	26,552,000	26,310,638	2,397,775,839	2,250,355,110	...	...	...	...	...	...	...	...	...	3,442,608,572	3,196,454,205	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	604,982,270	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
...	1,415,000	...	...	1,079,855	335,145	...	1,392,194
...	1,822,400,000	...	...	1,737,753,705	67,294,295	...	1,740,824,249
...	200,300,000	...	...	156,961,460	43,338,540	...	50,044,504
...	750,000	...	...	656,405	93,595	...	662,227
...	71,000	...	...	28,639	42,361	...	30,207
...	30,300,000	...	...	11,707,211	18,592,789	...	3,485,619
...	17,700,000	...	...	16,407,275	1,292,725	...	18,452,269
...	1,690,000	...	...	757,507	932,493	...	881,887
...	241,000	1	1,000,000	633,394	607,607	...	385,944
...	700,000	...	...	347,314	352,686	...	387,505
...	10,000	...	(3,732)	6,268	...	...	...
...	175,000	...	(24,430)	150,570	...	...	16,194
...	2,000	...	(2,000)	...	...	...	...
...	10,000	...	(10,000)	...	...	...	...
...	2,075,764,000	1	(16,392,162)	1,926,489,603	132,882,236	...	1,816,562,799

Grants

Pensions, awards, allowances for disability and death, and financial support

Treatment allowances

Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC45/8848 of November 22, 1944, which shall be subject to the *Pension Act*; for compensation for former prisoners of war under the *Pension Act*, and Newfoundland special awards

Disability awards and allowances

Payments under the Flying Accidents Compensation regulations

Payments of gallantry awards

Earnings loss and supplementary retirement benefit

War veterans allowances and civilian war allowances

Assistance in accordance with the provisions of the Assistance Fund regulations

Children of deceased veterans education assistance

Assistance to Canadian veterans—Overseas district

(S) Returned soldiers insurance actuarial liability adjustment

(S) Veterans insurance actuarial liability adjustment

(S) Re-establishment credits under section 8 of the *War Service Grants Act*

(S) Repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*

Remembrance programming									
Canadian Veterans Association of the United Kingdom									
...	5,000	...	...	5,000	...	...	...	5,000	5,000
...	14,819,000	...	...	14,819,000	...	...	...	9,627,000	10,985,000
...	8,648,000	...	...	9,300,000	...	...	...	9,175,458	8,845,177
...	70,000	...	...	70,000	...	...	...	9,354	...
...	23,542,000	...	...	24,194,000	...	...	...	18,816,812	19,843,982
...	2,099,306,000	1	(15,740,162)	2,083,565,839	...	...	...	1,945,306,415	1,836,406,781
Total—Grants									
Contributions									
Health care and re-establishment benefits and services									
Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs									
...	296,300,000	...	15,700,000	312,000,000	...	...	...	303,182,712	286,682,270
Remembrance programming									
Contributions under the Partnerships contribution program, to organizations, institutions and other levels of government, in support of projects related to the health and well-being of the veteran population, and commemorative activities and events									
...	2,210,000	...	...	2,210,000	...	...	...	1,865,983	2,198,086
...	298,510,000	...	15,700,000	314,210,000	...	...	...	305,048,695	288,880,356
Total—Contributions									
Ministry Summary by Program Activity									
Pensions, awards, allowances for disability and death; and financial support									
...	2,075,764,000	1	(16,392,162)	2,059,371,839	...	...	...	1,926,489,603	1,816,562,799
Health care and re-establishment benefits and services									
...	296,300,000	...	15,700,000	312,000,000	...	...	...	303,182,712	286,682,270
...	25,752,000	...	652,000	26,404,000	...	...	...	20,682,795	22,042,068
Remembrance programming									
...	2,397,816,000	1	(40,162)	2,397,775,839	...	...	...	2,250,355,110	2,125,287,137
Total Ministry									
...	2,397,816,000	1	(40,162)	2,397,775,839	...	...	...	147,420,729	...

(S) Statutory transfer payment.

Details of Spendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Non-budgetary (spendable receipts)			
Veterans' Land Act Fund—Advances	...	2,368	263
Repayment of loans			
Total Ministry—Non-budgetary	...	2,368	263

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments—		
Loans, investments and advances—		
Veterans' Land Act Fund—Advances—Interest	1,104	994
Refunds of previous years' expenditures—		
War veterans allowance	411,802	367,885
Pensions	5,120,185	4,332,073
Other grants and contributions	1,314,365	251,140
Refunds of operating and maintenance funds	2,338,267	2,762,181
Adjustments to prior year's payables	193,203	13,410
	9,377,822	7,726,689
Sales of goods and services—		
Services of a non-regulatory nature—		
Provincial hospital insurance plans for in-patient hospital services	13,192,873	14,231,064
Other in-patient hospital services	3,459,114	3,578,045
Meals	353,095	362,436
	17,005,082	18,171,545
Sales of goods and information products	414	292
	17,005,496	18,171,837
	100,919	113,830
Proceeds from the disposal of surplus Crown assets		
Miscellaneous revenues—		
Recovery of pensions from foreign governments	2,246,385	2,720,351
Rental of space in hospitals	72,812	54,690
Gifts to the Crown	500,031	739,482
Sundries	694,674	227,254
	3,513,902	3,741,777
Total Ministry	29,999,243	29,755,127

SECTION 27

2007-2008

PUBLIC ACCOUNTS OF CANADA

Western Economic Diversification

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . .	27.2
Ministry summary	27.4
Program activity	27.5
Transfer payments	27.6
Revenues	27.9

Strategic Outcome

Policy, advocacy and coordination – Policies and programs that support the development of Western Canada.

Program Activity Descriptions

Collaboration and coordination

Organizing and coordinating meetings, conferences or other events with other levels of government, other federal departments, industry, academia, or the not for profit sector in order to plan or precipitate actions that result in a greater degree of development and/or diversification of the western economy. This can involve the process of developing policies and programs with other governments or partners, but is distinct from the advocacy activities (below) in that it is more broadly based and less focused on specific issues and near term outcomes. The Assistant Deputy Minister Ottawa office and Director of Policy play key roles representing the Department in Ottawa and coordinating pan-western activities.

Research and analysis

Preparing and disseminating information that results in an increased understanding of western Canadian challenges, opportunities and priorities, and which provides the factual intelligence necessary to undertake internal or external policy and program development. This can include externally generated research sponsored by Western Economic Diversification (WED) through agencies such as the Canada West Foundation and the Conference Board of Canada; or in-house research and analysis involving economic overviews, environmental scans, analysis of federal or other government documents (such as Budgets and Throne Speeches), and sectoral or issue analysis that support departmental policy, planning or program development.

Advocacy

Organizing and attending meetings (including meetings involving the Treasury Board and Cabinet submission processes), writing correspondence, or taking part in any other communication or engagement activities that promote the interests of Western Canada and western Canadians. The activity should facilitate an improved understanding and awareness of regional issues and opportunities that leads to action by the federal government, partners or stakeholders to help achieve a more balanced, regionally sensitive approach to western Canadian priorities, or that results in a greater share of federal program activity or procurement in Western Canada. The activity can also involve advocating on behalf of federal government priorities within Western Canada.

Strategic Outcome

Community economic development – Economically viable communities in Western Canada with a high quality of life.

Program Activity Descriptions

Community economic planning, development and adjustment

Projects that help communities assess community strengths, weaknesses, opportunities and potential for new economic activity, and to implement community plans. These would not be primarily innovation related. The process involves community-based consultations/facilitation. It also includes: projects that strive to integrate federal programs, services and horizontal initiatives directed towards western Canadian communities, such as community economic development processes and projects, and the Northern Saskatchewan Agreement, etc.; projects that support the viability of the local economy, enhance available facilities and/or increase the participation of community members; and projects that assist communities facing severe adjust-

ment impacts due to changing economic circumstances to identify options and responses that will create new economic opportunities, and to help the communities put the plans into effect.

Infrastructure

WED delivers the Infrastructure Canada program (ICP) in Western Canada. The program was developed to meet the Government's commitment to Canada's growth and the quality of life of all Canadians. Introduced in 2000, the program provides funding for physical infrastructure and will expire in March 2009. In partnership with provincial, territorial and local governments, First Nations and the private sector, the Infrastructure Canada program is helping to renew and build infrastructure in rural and urban municipalities across Canada. The ICP is a national initiative, intended to complement and augment the existing capacity of provincial, territorial, and municipal governments to invest in physical infrastructure. It is expected that WED will continue contributing to the renewal of Canada's infrastructure through delivery of the new Municipal Rural Infrastructure Fund and key Canada Strategic Infrastructure Fund projects in the west on behalf of Infrastructure Canada.

Strategic Outcome

Entrepreneurship and innovation – A competitive and expanded business sector in Western Canada and a strengthened western Canadian innovation system.

Program Activity Descriptions

Business development and entrepreneurship

WED addresses the needs of small and medium-sized enterprises and entrepreneurs through a variety of service delivery mechanisms and partnerships. These include more than 100 offices of the Western Canada Business Service Network consisting of Community Futures Development Corporations, Women's Enterprise Organizations, Francophone Economic Develop-

ment Organizations and Canada Business Service Centres. WED has created new and alternative sources of capital for small and medium-sized businesses by working closely with financial institutions to create a specialized series of loan programs under the Loan/Investment Program. These loan programs target industry sectors important to Western Canada, micro lending and targeted groups and provide patient and flexible debt capital on terms especially suited to the unique needs and cash flow requirements of these small businesses. These programs are provided on commercial terms by financial institutions such as chartered banks, credit unions, trust companies, the Farm Credit Canada and the Business Development Bank of Canada. Each lending institution funds its own program and makes the decision on all loan approvals. WED's strategy in support of trade and investment involves activity in four key areas: research, trade policy, trade promotion and investment attraction. Activities vary from strategic participation in Team Canada missions to taking action when western companies are impacted in trade actions such as the softwood lumber dispute. WED has partnered with other federal departments, the provinces and local organizations to enhance overall support for trade and investment in the west through participation in such organizations as Trade Team Canada Inc., Regional Trade Networks, Provincial Trade Teams and Western Trade Officials. WED funding supports projects that result in industry collaboration, joint venturing and strategic alliances that support entrepreneurial development.

Innovation

WED's innovation focus is on economic development and diversification leading to wealth creation. Innovation is the process through which new economic and social benefits are extracted from knowledge. Through innovation, knowledge is applied to the development of new products and services or to new ways of designing, producing or marketing an existing product or service for the public and private markets. WED's approach to innovation recognizes that innovation occurs at the firm level, through a highly complex interdependent system that includes elements such as knowledge infrastructure, basic and applied research and development, highly skilled people, access to adequate patient financing, technology commercialization facilities, and support systems and mechanisms to link these elements to each other. The process of innovation is not linear or isolated but occurs within a broader context known as an innovation system. WED's goal is to strengthen the western innovation system in order to facilitate the development of clusters and to enhance the potential of innovation to create value and wealth.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers			Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	\$	\$					
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	42,527,000	...	...	42,527,000	1	Operating expenditures	...	...	...
...	...	5,739,444	...	5,739,444	1a	Operating expenditures	...	...	...
...	...	...	65,000	65,000		Transfer from: TB Vote 10 ⁽¹⁾
...	...	...	313,000	313,000		TB Vote 15 ⁽¹⁾
...	...	...	2,360,850	2,360,850		TB Vote 22 ⁽¹⁾
...	...	...	13,406	13,406		TB Vote 23 ⁽¹⁾
...	...	...	(175,000)	(175,000)		Transfer to: Vote 1 (Agriculture and Agri-Food)	...	...	...
...	...	...	(100,000)	(100,000)		Vote 1 (Canada Revenue Agency)	...	...	...
...	...	...	(33,600)	(33,600)		Vote 1 (Indian Affairs and Northern Development)	...	...	...
...	...	...	(3,508)	(3,508)		Vote 35 (Treasury Board)	...	...	...
...	42,527,000	5,739,444	2,440,148	50,706,592		Total—Vote 1	45,017,696	5,688,896	41,493,593
...	205,495,000	...	...	205,495,000	5	Grants and contributions	...	...	...
...	...	60,463,375	...	60,463,375	5a	Transfer of \$3,000,000 from Health Vote 35, and \$2,000,000 from Agriculture and Agri-Food Vote 30	...	...	...
...	...	...	...	...		Food Vote 30	...	...	...
...	...	1	...	1	5b	Transfer of \$49,500 from Canadian Heritage Vote 5	...	...	...
...	...	...	49,500	49,500		Transfer from: Vote 5 (Canadian Heritage)	...	...	...
...	...	...	2,000,000	2,000,000		Vote 30 (Agriculture and Agri-Food)	...	...	...
...	...	...	3,000,000	3,000,000		Vote 35 (Health)	...	...	...
...	...	...	(25,000)	(25,000)		Transfer to Vote 20 (Health)	...	...	...
...	205,495,000	60,463,376	5,024,500	270,982,876		Total—Vote 5	197,120,459	73,862,417	292,590,873
...	5,188,000	...	(171,213)	5,016,787	(S)	Contributions to employee benefit plans	5,016,787	...	4,917,237
...	...	...	12,978	12,978	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,697	...	2,312
...	...	...	3,571	3,571	(S)	Collection agency fees	3,571	...	4,792
...	253,210,000	66,202,820	7,309,984	326,722,804		Total Ministry—Budgetary	247,160,210	79,551,313	339,008,807

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 22—Operating budget carry forward.

Treasury Board Vote 23—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Collaboration and coordination	6,082,401	4,475,347	...	...	...	...	...	...	...	...	6,082,401	4,475,347
Research and analysis	3,595,456	2,237,636	...	...	513,506	513,506	...	...	...	...	4,108,962	2,751,142
Advocacy	2,841,908	3,202,891	...	...	20,000	20,000	...	...	...	...	2,861,908	3,222,891
Community economic planning, development and adjustment	14,218,691	9,571,855	...	...	108,500,360	64,581,589	...	...	...	...	122,719,051	74,153,444
Infrastructure	2,534,739	5,845,974	...	...	50,191,936	30,659,426	...	...	...	...	52,746,675	36,505,400
Business development and entrepreneurship	17,500,413	18,080,364	...	...	38,183,790	37,906,525	...	...	...	...	55,684,203	55,986,889
Innovation	8,946,320	6,625,684	...	...	73,573,284	63,439,413	...	...	...	...	82,519,604	70,065,097
Total Ministry—	55,739,928	50,039,751	...	...	270,982,876	197,120,459	...	...	...	...	326,722,804	247,160,210
Budgetary												

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments, warrants and transfers		Used in the current year		Available for use in subsequent years	
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
Community economic planning, development and adjustment							
...	1,475,000	...	(1,475,000)	...	...	...	...
...	...	16,500,000	...	16,500,000	...	...	15,000,000
...	1,475,000	16,500,000	(1,475,000)	16,500,000	...	...	15,000,000
Business development and entrepreneurship							
...	1,645,000	...	(1,645,000)	...	...	...	...
...	...	...	2,000,000	2,000,000	...	...	2,000,000
...	...	...	...	...	...	...	30,000,000
...	1,645,000	...	355,000	2,000,000	...	...	32,000,000
Innovation							
...	1,880,000	...	(1,880,000)	...	...	...	...
...	5,000,000	16,500,000	(3,000,000)	18,500,000	...	...	47,000,000
Contributions							
Collaboration and coordination							
Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada							
...	115,000	...	(115,000)	...	...	...	72,700
Research and analysis							
Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada							
...	578,000	...	(64,494)	513,506	...	...	472,488

Advocacy

Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada

20,000

20,000

(95,000)

115,000

...

Community economic planning, development and adjustment

Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada

48,081,589

43,918,771

84,487,720

Infrastructure

Contributions to the western provinces under the Infrastructure Canada program

30,659,426

19,532,510

80,429,221

Business development and entrepreneurship

Contributions to western small and medium-sized enterprises in strategic growth industries through the establishment of specialized loan/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital

1,731,305

...

2,464,659

Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada

34,175,220

277,265

26,103,741

34,452,485

(2,676,305)

35,957,000

...

36,183,790

(4,445,000)

39,457,000

...

Innovation

Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and

277,265

28,568,400

Transfer Payments—Concluded

[illegible]

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds—Operating	385,022	132,475
Adjustments to prior year's payables	3,826,451	2,118,594
	4,211,473	2,251,069
Proceeds from the disposal of surplus Crown assets	12,978	213
Miscellaneous revenues—		
Interest on repayable contributions	1,310,829	574,917
Rescheduling—Compensatory payments on repayable contributions	87,378	3,113,999
Repayable contributions	10,980,850	3,458,535
Refund contributions	4,431	351,453
Sundries	2,406	7,087
	12,385,894	7,505,991
Total Ministry	16,610,345	9,757,273

SECTION 28

2007-2008

PUBLIC ACCOUNTS OF CANADA

Index

- A**
- ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, *see* *Volume I, Section 5*
- ACQUISITION OF LAND, BUILDINGS AND WORKS, *see Volume III, Section 4*
- ACQUISITION OF MACHINERY AND EQUIPMENT, *see Volume III, Section 5*
- AGRICULTURE AND AGRI-FOOD, 2
- Assisted Human Reproduction Agency of Canada, 13
- ATLANTIC CANADA OPPORTUNITIES AGENCY, 3
- Atomic Energy of Canada Limited, 19
- Auditor General, 9
- Authorities available from previous years, 1.91
- Authorities for the spending of proceeds from the disposal of surplus Crown assets, 1.100
- Authorities granted by statutes other than Appropriation Acts, 1.79
- Authorities granted in current year Appropriation Acts, 1.48
- C**
- Canada Border Services Agency, 22
- Canada Council for the Arts, 5
- Canada Deposit Insurance Corporation, 9
- Canada Industrial Relations Board, 14
- Canada Mortgage and Housing Corporation, 14
- Canada Post Corporation, 24
- CANADA REVENUE AGENCY, 4
- Canada School of Public Service, 25
- Canadian Air Transport Security Authority, 24
- Canadian Artists and Producers Professional Relations Tribunal, 14
- Canadian Broadcasting Corporation, 5
- Canadian Centre for Occupational Health and Safety, 14
- Canadian Commercial Corporation, 11
- Canadian Dairy Commission, 2
- Canadian Environmental Assessment Agency, 8
- Canadian Food Inspection Agency, 2
- C--Concluded**
- Canadian Forces Grievance Board, 18
- Canadian Grain Commission, 2
- CANADIAN HERITAGE, 5
- Canadian Human Rights Commission, 17
- Canadian Human Rights Tribunal, 17
- Canadian Institutes of Health Research, 13
- Canadian International Conference Secretariat, 21
- Canadian International Development Agency, 11
- Canadian International Trade Tribunal, 9
- Canadian Museum of Civilization, 5
- Canadian Museum of Nature, 5
- Canadian Nuclear Safety Commission, 19
- Canadian Polar Commission, 15
- Canadian Radio-television and Telecommunications Commission, 5
- Canadian Security Intelligence Service, 22
- Canadian Space Agency, 16
- Canadian Tourism Commission, 16
- Canadian Transportation Accident Investigation and Safety Board, 21
- Canadian Transportation Agency, 24
- Cape Breton Development Corporation, 19
- CASH AND ACCOUNTS RECEIVABLE, *see Volume I, Section 7*
- Chief Electoral Officer, 21
- CITIZENSHIP AND IMMIGRATION, 6
- Commissioner for Federal Judicial Affairs, 17
- Competition Tribunal, 16
- CONSOLIDATED ACCOUNTS, *see Volume I, Section 4*
- CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES, *see Volume I, Section 11*
- Copyright Board, 16
- Correctional Service, 22
- Courts Administration Service, 17
- D**
- Details of other program expenses of other ministries, 1.12
- Details of other transfer payments by ministry, 1.11
- Details of spendable amounts—*See related ministerial section*
- E**
- ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC, 7
- Enterprise Cape Breton Corporation, 3
- ENVIRONMENT, 8
- F**
- Farm Credit Canada, 2
- Federal Bridge Corporation Limited, 24
- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, *see Volume III, Section 9*
- FINANCE, 9
- Financial Consumer Agency of Canada, 9
- FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS, *see Volume I, Section 1*
- FINANCIAL STATEMENTS OF REVOLVING FUNDS, *see Volume III, Section 1*
- FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND REPORT AND OBSERVATIONS OF THE AUDITOR GENERAL OF CANADA, *see Volume I, Section 2*
- Financial Transactions and Reports Analysis Centre of Canada, 9
- First Nations Statistical Institute, 15
- FISHERIES AND OCEANS, 10
- FOREIGN AFFAIRS AND INTERNATIONAL TRADE, 11
- FOREIGN EXCHANGE ACCOUNTS, *see Volume I, Section 8*
- Freshwater Fish Marketing Corporation, 10
- G**
- GOVERNOR GENERAL, 12

H

Hazardous Materials Information Review Commission, 13
HEALTH, 13
House of Commons, 20
HUMAN RESOURCES AND SKILLS DEVELOPMENT, 14

I

Immigration and Refugee Board of Canada, 6
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, 15
Indian Specific Claims Commission, 15
INDUSTRY, 16
INTEREST-BEARING DEBT, *see* *Volume I, Section 6*
International Development Research Centre, 11
International Joint Commission, 11

J

Jacques Cartier and Champlain Bridges Incorporated, The, 24
JUSTICE, 17

L

Law Commission of Canada, 17
Library and Archives of Canada, 5
Library of Parliament, 20
LOANS, INVESTMENTS AND ADVANCES, *see* *Volume I, Section 9*

M

Marine Atlantic Inc., 24
Military Police Complaints Commission, 18
Ministerial expenditures by standard object, 1.13
Ministerial expenditures by type, 1.4
Ministerial revenues, 1.22
Ministry summary (of source and disposition of authorities)—*See* *related ministerial section*

N

NAFTA Secretariat, Canadian Section, 11
National Arts Centre Corporation, 5
National Battlefields Commission, 5
National Capital Commission, 24
NATIONAL DEFENCE, 18
National Energy Board, 19
National Film Board, 5
National Gallery of Canada, 5
National Museum of Science and Technology, 5
National Parole Board, 22
National Research Council of Canada, 16
National Round Table on the Environment and the Economy, 8
NATURAL RESOURCES, 19
Natural Sciences and Engineering Research Council, 16
NON-FINANCIAL ASSETS, *see* *Volume I, Section 10*
Non-lapsing authorities granted/repealed in the current year, 1.98
Northern Pipeline Agency, 19

O

Office of Indian Residential Schools Resolution of Canada, 15
Office of Infrastructure of Canada, 24
Office of the Commissioner of Official Languages, 21
Office of the Conflict of Interest and Ethics Commissioner, 20
Office of the Correctional Investigator, 22
Office of the Director of Public Prosecutions, 17
Office of the Public Sector Integrity Commissioner, 25
Office of the Registrar of Lobbyists, 25
Office of the Superintendent of Financial Institutions, 9
Offices of the Information and Privacy Commissioners of Canada, 17
Old Port of Montreal Corporation Inc., 24

O—Concluded

OTHER GOVERNMENT-WIDE INFORMATION, *see* *Volume III, Section 10*
OTHER MISCELLANEOUS INFORMATION, *see* *Volume III, Section 11*

P

Parks Canada Agency, 8
PARLIAMENT, 20
Patented Medicine Prices Review Board, 13
PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS, *see* *Volume III, Section 8*
PRIVY COUNCIL, 21
PROFESSIONAL AND SPECIAL SERVICES, *see* *Volume III, Section 3*

Program activity—*See* *related ministerial section*
Program activity descriptions, Strategic outcome and—*See* *related ministerial section*
Public Appointments Commission Secretariat, 21
PUBLIC DEBT CHARGES, *see* *Volume III, Section 7*
Public Health Agency of Canada, 13
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS, 22
Public Service Commission, 5
Public Service Human Resources Management Agency of Canada, 25
Public Service Labour Relations Board, 5
Public Service Staffing Tribunal, 5
PUBLIC WORKS AND GOVERNMENT SERVICES, 23

R

Recapitulation of external expenses by type, 1.10
Recapitulation of external revenues by source, 1.28
Reconciliation of external expenditures by standard object to expenses, 1.21
Registry of the Public Servants Disclosure Protection Tribunal, 5

R - *Concluded*Revenues—*See related ministerial section*REVENUES, EXPENSES AND ACCUMULATED DEFICIT,
see Volume I, Section 3

Royal Canadian Mint, 24

Royal Canadian Mounted Police, 22

Royal Canadian Mounted Police External Review
Committee, 22Royal Canadian Mounted Police Public Complaints
Commission, 22**S**

Sales of goods and services, 1.30

Security Intelligence Review Committee, 21

Senate, The, 20

Senate Ethics Officer, 20

Social Sciences and Humanities Research Council, 16

Source and disposition of authorities by type (voted and
statutory), 1.42Source and disposition of budgetary authorities by
ministry, 1.34Source and disposition of non-budgetary authorities by
ministry, 1.40

Standards Council of Canada, 16

Statement of revenues and expenses, 1.3

Statistics Canada, 16

Status of Women—Office of the Co-ordinator, 5

Strategic outcome and program activity descriptions—*See
related ministerial section*

SUMMARY TABLES AND APPENDICES, 1

SUPPLEMENTARY INFORMATION REQUIRED BY THE
*FINANCIAL ADMINISTRATION ACT, see Volume III,
Section 2*

Supreme Court of Canada, 17

T

Telefilm Canada, 5

Transfer payments—*See related ministerial section*TRANSFER PAYMENTS, *see Volume III, Section 6*

TRANSPORT, 24

Transportation Appeal Tribunal of Canada, 24

TREASURY BOARD, 25

V

VETERANS AFFAIRS, 26

VIA Rail Canada Inc., 24

W

WESTERN ECONOMIC DIVERSIFICATION, 27



3 1761 11549504 6